

**AGGREGATED INFORMATION FOR MPUMALANGA
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015**

Part1: Operating Revenue and Expenditure

R thousands	2014/15												Q3 of 2013/14 to Q3 of 2014/15
	Budget		First Quarter			Second Quarter		Third Quarter		Year to Date		2013/14	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	12 325 973	12 319 356	4 385 641	35.6%	2 724 604	22.1%	2 453 626	19.9%	9 563 870	77.6%	2 617 441	78.4%	(6.3%)
Property rates	1 673 889	1 663 521	1 236 119	73.8%	(108 582)	(6.5%)	436 000	23.4%	1 563 538	83.9%	340 652	74.4%	27.9%
Property rates - penalties and collection charges	-	-	148	-	67	-	787	-	1 003	-	18	-	4 281.1%
Service charges - electricity revenue	3 388 003	3 355 134	835 844	24.7%	784 546	23.2%	773 178	23.0%	2 393 568	71.3%	704 390	68.6%	9.8%
Service charges - water revenue	1 005 508	1 016 369	247 115	24.6%	263 070	25.2%	258 587	25.4%	768 772	75.6%	210 498	75.1%	22.8%
Service charges - sanitation revenue	1 415 609	411 695	99 355	23.9%	97 419	23.4%	99 746	24.2%	296 520	72.0%	88 988	72.8%	12.1%
Service charges - refuse revenue	408 417	432 017	108 844	26.7%	105 865	25.9%	108 283	25.1%	322 992	74.8%	93 013	75.8%	16.4%
Service charges - other	27 561	5 830	4 687	17.0%	1 243	4.5%	(309)	(5.3%)	5 620	96.4%	491	29.6%	(163.0%)
Rental of facilities and equipment	82 270	85 746	19 671	23.9%	8 485	10.3%	22 561	26.3%	50 718	59.1%	16 212	67.6%	39.2%
Interest earned - external investments	84 929	110 012	16 549	19.5%	22 702	25.7%	19 787	18.0%	59 036	53.7%	23 625	67.5%	(16.3%)
Interest earned - outstanding debtors	200 915	216 151	67 724	33.7%	70 873	35.3%	75 212	35.3%	214 859	99.4%	69 547	78.2%	9.7%
Dividends received	-	-	115	-	-	-	-	-	10 404	12	6	-	8.5%
Fines	36 011	82 117	6 942	19.3%	8 495	23.3%	3 993	4.9%	19 397	4.9%	4 785	52.9%	(147.1%)
Licences and permits	32 678	27 750	9 055	27.7%	10 397	31.9%	11 613	41.6%	31 054	111.8%	5 408	60.6%	114.7%
Agency services	276 143	270 741	78 001	28.2%	83 673	30.4%	113 533	41.9%	275 507	161.5%	81 198	70.4%	39.6%
Transfers recognised - operational	4 355 623	4 180 986	1 600 476	36.9%	1 319 276	30.4%	470 472	11.3%	3 390 223	81.1%	92 030	92.3%	(46.9%)
Other own revenue	246 622	198 428	48 163	19.5%	44 852	18.2%	54 093	27.3%	147 108	74.1%	54 451	65.5%	(7.1%)
Gains on disposal of PPE	111 495	62 706	6 937	6.2%	11 973	10.7%	5 028	8.0%	23 938	38.2%	2 921	48.1%	72.1%
Operating Expenditure	13 903 085	13 479 715	2 480 131	17.8%	2 879 675	20.7%	2 582 607	19.2%	7 942 413	58.9%	2 569 806	55.6%	.5%
Employee related costs	3 534 239	3 573 511	852 722	24.1%	889 903	25.2%	897 351	25.1%	2 639 975	73.9%	808 889	71.8%	10.9%
Remuneration of councillors	289 330	278 002	63 950	22.1%	64 391	22.3%	65 554	23.6%	193 895	69.7%	70 167	69.3%	(6.6%)
Debt impairment	888 066	979 412	57 393	6.5%	73 118	8.2%	35 932	3.7%	166 450	17.0%	16 885	8.3%	112.8%
Depreciation and asset impairment	1 987 713	1 631 710	115 304	5.8%	143 901	7.2%	107 776	6.6%	366 980	22.5%	106 589	16.6%	1.1%
Finance charges	143 469	121 625	11 267	7.9%	62 807	43.8%	33 846	27.8%	107 920	88.7%	24 258	60.9%	39.5%
Bulk purchases	3 241 998	3 165 803	654 774	20.2%	686 109	21.5%	646 655	20.4%	1 999 539	63.2%	624 405	62.4%	3.6%
Other Materials	306 394	321 208	55 787	18.2%	72 958	23.8%	59 809	18.6%	188 554	58.7%	51 347	52.6%	1.8%
Contracted services	655 799	800 305	139 690	21.3%	237 908	36.3%	184 979	23.1%	562 577	70.3%	168 216	66.9%	10.0%
Transfers and grants	683 294	693 733	147 931	17.3%	143 445	16.8%	131 734	19.0%	423 110	61.0%	166 229	52.6%	(29.3%)
Other expenditure	2 002 784	1 914 406	381 313	19.0%	493 136	24.6%	418 964	21.9%	1 293 413	67.6%	512 806	70.2%	(18.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	0	-	0	-	(100.0%)
Surplus/(Deficit)	(1 577 112)	(1 160 359)	1 905 510		(155 071)			(128 982)		1 621 457		47 635	
Transfers recognised - capital	1 960 807	2 034 430	385 964	19.7%	193 511	9.9%	336 552	16.5%	916 027	45.0%	402 990	45.7%	(16.5%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	45 108	(76 417)	(24 559)	(54.4%)	(37 977)	(84.2%)	(5 083)	6.7%	(67 619)	88.5%	-	23.0%	(100.0%)
Surplus/(Deficit) after capital transfers and contributions	428 803	797 654	2 266 914		462			202 488		2 469 864		450 624	
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	428 803	797 654	2 266 914		462			202 488		2 469 864		450 624	
Surplus/(Deficit) attributable to municipality	428 803	797 654	2 266 914		462			202 488		2 469 864		450 624	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	428 803	797 654	2 266 914		462			202 488		2 469 864		450 624	

Part 2: Capital Revenue and Expenditure

R thousands	2014/15												Q3 of 2013/14 to Q3 of 2014/15
	Budget		First Quarter			Second Quarter		Third Quarter		Year to Date		2013/14	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Capital Revenue and Expenditure													
Source of Finance	2 689 339	2 980 812	337 209	12.5%	632 615	23.5%	466 677	15.7%	1 436 502	48.2%	457 870	34.9%	1.9%
National Government	2 099 182	2 265 617	284 458	13.6%	516 922	24.6%	378 216	16.7%	1 179 596	52.1%	329 139	38.6%	14.9%
Provincial Government	40 630	43 845	13 680	33.7%	1 072	2.6%	-	-	14 752	33.8%	-	384.4%	-
District Municipality	1 241	52 141	-	-	154	4.1%	-	-	184	4.4%	-	-	-
Other transfers and grants	25 000	-	3 724	14.9%	17 465	60.9%	-	-	21 193	-	4 222	20.0%	(100.0%)
Transfers recognised - capital	2 216 961	2 361 406	301 862	13.6%	355 544	24.2%	378 216	16.0%	1 215 722	51.5%	330 351	36.9%	19.5%
Borrowings	118 286	236 282	12 555	10.6%	35 213	28.8%	40 620	17.2%	88 388	37.4%	19 147	19.3%	112.2%
Internally generated funds	350 941	342 424	22 792	6.5%	6 690	17.3%	47 123	13.8%	130 614	38.2%	102 776	40.4%	(54.1%)
Public contributions and donations	3 150	40 882	-	-	1 059	33.6%	718	1.8%	1 778	4.3%	2 586	20.1%	(72.2%)
Capital Expenditure Standard Classification	2 689 339	2 980 812	337 209	12.5%	632 615	23.5%	466 677	15.7%	1 436 502	48.2%	457 870	34.9%	1.9%
Governance and Administration	111 028	120 415	12 215	11.0%	39 444	35.5%	31 249	26.0%	82 909	68.9%	33 707	50.2%	(7.3%)
Executive & Council	47 025	43 837	3 003	6.4%	8 370	17.8%	7 386	16.8%	18 756	42.8%	10 661	25.3%	(30.7%)
Budget & Treasury Office	22 786	22 476	2 552	11.2%	6 452	28.3%	5 002	22.3%	14 007	62.3%	1 010	7.4%	395.2%
Corporate Services	41 217	54 103	6 660	16.2%	24 622	59.7%	18 863	34.9%	50 145	92.7%	22 036	104.8%	(14.4%)
Community and Public Safety	183 074	156 486	20 228	11.0%	41 401	22.6%	25 826	16.5%	87 454	55.9%	18 976	28.0%	36.1%
Community & Social Services	100 749	69 321	6 801	6.6%	15 554	15.4%	6 961	10.0%	29 316	42.3%	5 005	18.3%	38.5%
Sport and Recreation	35 652	36 662	8 315	23.3%	9 488	25.6%	8 020	24.0%	26 625	73.1%	10 796	56.9%	(50.5%)
Public Safety	45 516	48 154	5 111	11.2%	12 703	27.9%	8 894	16.4%	26 689	55.4%	3 031	10.4%	192.1%
Housing	311	311	-	-	3 655	117.5%	-	-	105	33.8%	3 760	120.0%	144
Health	845	2 020	-	-	-	-	-	-	898	43.6%	-	58.6%	(100.0%)
Economic and Environmental Services	985 807	1 009 438	144 921	14.7%	211 551	21.5%	127 647	11.6%	484 119	44.0%	187 118	44.1%	(31.8%)
Planning and Development	269 089	220 445	18 816	7.0%	22 113	8.2%	24 292	1					

Part 3: Cash Receipts and Payments

R thousands	2014/15											2013/14		Q3 of 2013/14 to Q3 of 2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter					
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget				
Cash Flow from Operating Activities																
Receipts	13 710 244	13 579 678	6 170 174	45.0%	3 806 491	27.8%	3 678 291	27.1%	13 654 956	100.6%	3 619 750	90.9%	1.6%			
Ratepayers and other	6 891 132	6 913 395	3 496 029	50.7%	2 133 312	31.0%	1 984 396	28.7%	7 613 676	110.1%	1 909 899	94.8%	3.9%			
Government - operating	4 396 630	4 233 525	1 978 897	45.0%	1 257 378	28.9%	536 032	12.7%	3 772 307	89.1%	835 307	95.9%	(36.8%)			
Government - capital	2 142 635	2 191 012	602 254	28.1%	354 680	16.6%	1 057 671	50.1%	2 054 605	93.8%	811 586	85.6%	3.5%			
Interest	279 846	241 776	92 995	33.2%	61 121	21.8%	60 252	24.9%	214 368	88.7%	62 861	61.3%	(4.2%)			
Dividends													6		(100.0%)	
Payments	(11 093 309)	(11 341 789)	(5 423 111)	48.9%	(3 012 051)	27.2%	(3 009 578)	26.5%	(11 444 740)	100.9%	(2 621 555)	80.6%	14.8%			
Suppliers and employees	(9 926 000)	(10 288 036)	(5 328 965)	53.7%	(2 670 010)	28.9%	(2 689 981)	28.1%	(11 088 956)	107.8%	(2 432 749)	82.7%	18.8%			
Finance charges	(336 205)	(362 812)	(11 864)	3.5%	(50 088)	14.9%	(22 227)	6.1%	(84 179)	23.2%	(16 845)	50.7%	32.0%			
Transfers and grants	(831 105)	(690 942)	(82 282)	9.9%	(91 953)	11.1%	(97 369)	14.1%	(271 605)	39.3%	(171 961)	56.2%	(43.4%)			
Net Cash from/(used) Operating Activities	2 616 936	2 237 889	747 063	28.5%	794 440	30.4%	668 713	29.9%	2 210 216	98.8%	998 194	99.1%	171.0%	(33.0%)		
Cash Flow from Investing Activities																
Receipts	(15 038)	157 083	176 535	(1 173.9%)	(4 076)	27.1%	59 458	37.9%	231 917	147.6%	(63 991)	2.7%	(192.9%)			
Proceeds on disposal of PPE	99 569	96 631	64 212	64.5%	56 327	55.6%	(17 609)	(18.2%)	102 929	105.5%	(70 800)	(23.0%)	(75.1%)			
Decrease in non-current debtors	91 271	91 271	-	-	-	-	-	-	-	-	321	(57.4%)	(100.0%)			
Decrease in other non-current receivables	-	-	2 323	-	424	-	1 067	-	-	3 815	-	5 000	2 780.7%	(78.7%)		
Decrease (increase) in non-current investments	(205 818)	(68 916)	110 000	(53.4%)	(60 627)	29.0%	76 000	(246.6%)	125 173	(406.2%)	1 469	37.1%	5 003.3%			
Payments	(2 514 786)	(2 639 009)	(467 646)	18.6%	(590 245)	23.5%	(434 495)	16.7%	(1 492 386)	57.2%	(474 750)	40.9%	(8.5%)			
Capital assets	(2 514 786)	(2 608 060)	(467 646)	18.6%	(590 245)	23.5%	(434 495)	16.7%	(1 492 386)	57.2%	(474 750)	40.9%	(8.5%)			
Net Cash from/(used) Investing Activities	(2 529 624)	(2 450 977)	(29 111)	11.5%	(594 321)	23.5%	(375 037)	15.3%	(1 260 459)	51.4%	(538 740)	46.0%	(30.4%)			
Cash Flow from Financing Activities																
Receipts	168 389	214 429	936	.6%	25 278	15.0%	9 928	4.6%	36 142	16.9%	42 337	21.9%	(76.6%)			
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/refinancing	157 151	203 190	-	-	21 794	13.9%	7 978	3.9%	29 772	14.7%	42 393	21.2%	(81.2%)			
Increase (decrease) in consumer deposits	11 239	11 239	936	8.3%	3 484	31.0%	1 950	17.4%	6 370	56.7%	(56)	27.0%	(3 577.8%)			
Payments	(90 059)	(81 734)	(5 391)	6.0%	(14 434)	16.0%	(23 452)	28.7%	(43 277)	52.9%	(5 840)	33.5%	301.6%			
Repayment of borrowing	(90 059)	(81 734)	(5 391)	6.0%	(14 434)	16.0%	(23 452)	28.7%	(43 277)	52.9%	(5 840)	33.5%	301.6%			
Net Cash from/(used) Financing Activities	78 330	132 695	(4 455)	(5.7%)	10 844	13.8%	(13 524)	(10.2%)	(7 135)	(5.4%)	36 497	14.5%	(137.1%)			
Net Increase/(Decrease) in cash held	165 442	(80 393)	451 497	272.9%	210 963	127.5%	280 152	(348.5%)	942 612	(1 172.5%)	495 951	(104.5%)	(43.5%)			
Cash/cash equivalents at the year begin:	644 858	689 191	942 415	146.1%	1 393 912	216.2%	1 604 875	239.8%	942 415	140.8%	1 350 412	62.0%	18.8%			
Cash/cash equivalents at the year end:	810 300	588 798	1 393 912	172.0%	1 604 875	198.1%	1 885 027	320.1%	1 846 363	(7 814.6%)	1 846 363	(7 814.6%)	2.1%			

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	82 615	5.1%	62 112	3.9%	44 310	2.8%	1 420 990	88.3%	1 609 926	23.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	153 007	19.5%	47 257	6.0%	30 619	3.9%	553 951	70.6%	784 833	11.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	111 356	5.7%	61 586	3.1%	51 845	2.7%	1 730 465	88.5%	1 955 252	28.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	28 335	4.5%	17 622	2.8%	13 845	2.2%	57 665	90.5%	631 467	9.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	24 547	3.9%	13 456	2.1%	14 037	2.2%	579 422	91.8%	631 462	9.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	674	8.5%	236	3.0%	497	6.3%	6 483	82.2%	7 890	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	20 383	2.9%	17 522	2.5%	18 373	2.7%	635 771	91.9%	692 049	9.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	71 617	10.7%	20 015	3.0%	17 074	2.6%	500 158	83.7%	668 863	9.6%	-	-	-	-
Total By Income Source	492 534	7.1%	239 806	3.4%	190 600	2.7%	6 058 803	86.8%	6 981 742	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	57 054	8.8%	18 387	2.8%	12 823	2.0%	559 654	86.4%	647 918	9.3%	-	-	-	-
Commercial	147 724	19.2%	42 131	5.5%	28 188	3.7%	551 199	71.7%	769 232	11.0%	-	-	-	-
Households	224 446	5.2%	128 796	3.0%	113 672	2.6%	3 338 761	89.2%	4 305 675	61.7%	-	-	-	-
Other	63 310	5.0%	50 492	4.0%	35 916	2.9%	1 109 200	88.1%	1 258 918	18.0%	-	-	-	-
Total By Customer Group	492 534	7.1%	239 806	3.4%	190 600	2.7%	6 058 803	86.8%	6 981 742	100.0%	-	-	-	-

Contact Details

Municipal Manager	
Financial Manager	

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: ALBERT LUTHULI (MP301)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part1: Operating Revenue and Expenditure

	2014/15											Q3 of 2013/14 to Q3 of 2014/15	
	Budget		First Quarter			Second Quarter		Third Quarter		Year to Date			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		
	R thousands												
Operating Revenue and Expenditure													
Operating Revenue	296 474	299 590	89 802	30.3%	16 721	5.6%	15 480	5.2%	122 002	40.7%	71 959	95.8%	(78.5%)
Property rates	33 999	36 935	6 611	19.4%	423	1.2%	1 278	3.5%	8 312	22.5%	857	77.2%	49.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	23 409	23 330	2 763	11.8%	1 779	7.6%	3 441	14.8%	7 984	34.2%	24 770	143.9%	(86.1%)
Service charges - water revenue	6 225	6 246	1 907	30.6%	377	6.1%	2 766	44.3%	5 050	80.9%	946	120.1%	192.6%
Service charges - sanitation revenue	5 931	5 931	967	16.3%	489	8.2%	1 412	23.8%	2 868	48.4%	447	53.8%	216.2%
Service charges - refuse revenue	4 770	4 770	433	9.1%	433	9.1%	1 353	28.4%	2 220	46.5%	384	35.7%	252.4%
Rental of facilities and equipment	-	-	207	-	(10)	-	(666)	-	(469)	-	(90)	-	637.3%
Service charges - other	489	759	73	15.0%	37	7.6%	100	13.2%	211	27.8%	20	204.6%	412.7%
Interest earned - external investments	1 843	1 843	-	-	-	-	1 688	91.3%	1 682	91.3%	-	-	(100.0%)
Interest earned - outstanding debtors	17 690	17 690	1 608	9.1%	1 665	9.4%	3 391	19.2%	6 664	37.7%	1 621	61.3%	105.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	205	273	60	29.1%	32	15.7%	55	20.2%	147	53.8%	2	50.7%	2 853.8%
Licences and permits	-	-	199	-	85	-	366	-	651	-	79	-	365.1%
Agency services	1 119	1 119	-	-	-	-	(6)	-	(6)	-	(6)	-	307.0%
Transfers recognised - operational	199 712	199 712	74 739	37.4%	11 182	5.6%	(219)	(1.1%)	85 705	42.9%	42 837	97.9%	(100.5%)
Other own revenue	1 083	983	227	20.9%	228	21.1%	515	52.4%	989	98.6%	88	109.8%	488.9%
Gains on disposal of PPE	-	-	7	-	-	-	-	-	7	-	-	-	-
Operating Expenditure	379 928	382 951	36 570	9.6%	23 285	6.1%	49 557	12.9%	109 412	28.6%	52 896	48.2%	(6.3%)
Employee related costs	101 828	98 951	18 265	17.9%	9 556	9.4%	29 335	29.6%	57 158	57.8%	26 339	83.9%	11.4%
Remuneration of councillors	15 494	15 494	2 234	14.4%	1 158	7.5%	3 347	21.6%	6 738	43.5%	3 783	69.9%	(11.5%)
Debt impairment	13 541	28 208	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	103 210	103 210	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	40 105	40 105	2 264	5.6%	2 737	6.8%	3 213	8.0%	8 214	20.5%	7 123	49.2%	(54.9%)
Other Materials	13 355	13 470	1 298	9.7%	1 490	11.2%	2 904	21.6%	5 692	42.3%	1 873	50.6%	55.1%
Contracted services	24 096	27 050	6 294	26.1%	4 906	20.4%	5 755	21.3%	16 955	62.7%	6 169	128.3%	(7.0%)
Transfers and grants	-	-	59	-	-	-	5	-	64	-	352	-	(96.8%)
Other expenditure	68 299	56 463	6 157	9.0%	3 439	5.0%	4 998	8.9%	14 995	25.8%	7 237	47.5%	(30.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(83 455)	(83 361)	53 232	(6 565)	(34 077)	(34 077)	(34 077)	(34 077)	12 590	19 063	12 590	19 063	
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	3 667	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(83 455)	(83 361)	53 232	(6 565)	(34 077)	(34 077)	(34 077)	(34 077)	12 590	22 730	12 590	22 730	
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(83 455)	(83 361)	53 232	(6 565)	(34 077)	(34 077)	(34 077)	(34 077)	12 590	22 730	12 590	22 730	
Surplus/(Deficit) attributable to municipality	(83 455)	(83 361)	53 232	(6 565)	(34 077)	(34 077)	(34 077)	(34 077)	12 590	22 730	12 590	22 730	
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(83 455)	(83 361)	53 232	(6 565)	(34 077)	(34 077)	(34 077)	(34 077)	12 590	22 730	12 590	22 730	

Part 2: Capital Revenue and Expenditure

	2014/15											Q3 of 2013/14 to Q3 of 2014/15	
	Budget		First Quarter			Second Quarter		Third Quarter		Year to Date			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure		
	R thousands												
Capital Revenue and Expenditure													
Source of Finance	102 737	151 494	36 549	35.6%	22 632	22.0%	22 255	14.7%	81 435	53.8%	18 962	57.8%	17.4%
National Government	102 737	143 054	36 549	35.6%	22 632	22.0%	22 255	15.6%	81 435	56.9%	18 962	53.0%	17.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	102 737	143 054	36 549	35.6%	22 632	22.0%	22 255	15.6%	81 435	55.9%	18 962	53.0%	17.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	8 440	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	102 737	151 494	36 549	35.6%	22 632	22.0%	22 255	14.7%	81 435	53.8%	18 962	57.8%	17.4%
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	18 337	9 772	4 656	25.4%	-	-	-	-	4 656	47.6%	-	-	-
Community & Social Services	9 000	-	2 935	32.6%	-	-	-	-	2 935	-	-	-	-
Sport and Recreation	4 337	6 450	-	-	-	-	-	-	-	-	-	-	-
Public Safety	5 000	3 322	1 720	34.4%	-	-	-	-	1 720	51.8%	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Hospitals	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	14 500	21 258	10 012	69.0%	6 081	41.9%	-	-	16 093	75.7%	3 984	69.5%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	16 093	75.7%	3 984	69.5%	(100.0%)
Road Transport	14 500	21 258	10 012	69.0%	6 081	41.9%	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	69 900	120 464	19 667	28.1%	13 156	18.8%	21 623	17.9%	54 445	45.2%	11 347	36.0%	90.6%
Electricity	15 400	11 000	4 007	26.0%	-	-	-	-	4 007	36.4%	4 766	40.8%	(100.0%)
Water	44 500	95 464	15 660	35.2%	13 156	29.6%	21 623	22.7%	50 438	52.8%	6 581	46.1%	228.6%
Waste Water Management	10 000	14 000	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	6 241	-	3 632	-	(82.6%)

Part 3: Cash Receipts and Payments

R thousands	2014/15											2013/14		Q3 of 2013/14 to Q3 of 2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter					
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget				
Cash Flow from Operating Activities																
Receipts	366 654	401 691	136 974	37.4%	101 044	27.6%	118 055	29.4%	356 072	88.6%	148 241	107.5%	(20.4%)			
Ratepayers and other	43 784	48 452	14 184	32.2%	18 643	42.6%	8 071	16.7%	48 819	84.2%	18 253	82.2%	(55.8%)			
Government - operating	199 712	199 904	76 401	38.3%	63 382	31.7%	51 179	25.6%	199 902	95.5%	42 910	95.6%	(19.3%)			
Government - capital	102 737	151 493	43 280	42.1%	14 250	13.9%	53 733	35.5%	111 283	73.4%	83 854	152.2%	(35.9%)			
Interest	20 421	1 843	3 188	15.6%	4 768	23.4%	5 073	275.3%	13 028	707.1%	3 224	426.6%	57.4%			
Dividends																
Payments	(264 756)	(251 533)	(83 176)	31.4%	(100 314)	37.9%	(38 531)	15.3%	(222 021)	88.3%	(55 061)	98.0%	(30.0%)			
Suppliers and employees	(257 995)	(251 533)	(83 121)	32.2%	(100 314)	38.9%	(38 531)	15.3%	(221 966)	88.2%	(55 061)	98.0%	(30.0%)			
Finance charges	(846)	-	(0)	-	-	-	-	-	(0)	-	-	-	-			
Transfers and grants	(5 915)	-	(54)	9%	-	-	-	-	(54)	-	-	-	-			
Net Cash from/(used) Operating Activities	101 898	150 158	53 798	52.8%	729	.7%	79 524	53.0%	134 052	89.3%	93 180	127.7%	(14.7%)			
Cash Flow from Investing Activities																
Receipts	-	-	3	-	-	-	-	-	3	-	5 003	-	(100.0%)			
Proceeds on disposal of PPE	-	-	3	-	-	-	-	-	3	-	3	-	(100.0%)			
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-			
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	5 000	-	(100.0%)			
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-			
Payments	(102 737)	(151 493)	(52 806)	51.4%	(33 304)	32.4%	(22 255)	14.7%	(108 365)	71.5%	(41 621)	80.8%	(45.5%)			
Capital assets	(102 737)	(151 493)	(52 806)	51.4%	(33 304)	32.4%	(22 255)	14.7%	(108 365)	71.5%	(41 621)	80.8%	(45.5%)			
Net Cash from/(used) Investing Activities	(102 737)	(151 493)	(52 803)	51.4%	(33 304)	32.4%	(22 255)	14.7%	(108 362)	71.5%	(36 618)	62.4%	(39.2%)			
Cash Flow from Financing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Net Cash from/(used) Financing Activities																
Net Increase/(Decrease) in cash held	(839)	(1 335)	995	(118.6%)	(32 574)	3 884.2%	57 269	(4 290.4%)	25 690	(1 924.6%)	56 562	803.8%	1.3%			
Cash/cash equivalents at the year begin:	19 141	18 634	18 634	97.4%	19 629	102.6%	(12 945)	(69.5%)	18 634	100.0%	24 550	13.4%	(152.7%)			
Cash/cash equivalents at the year end:	18 302	17 299	19 629	107.2%	(12 945)	(70.7%)	44 324	256.2%	44 324	256.2%	81 112	423.8%	(45.4%)			

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 327	18.7%	303	4.3%	1 007	14.2%	4 446	62.8%	7 083	2.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 022	5.9%	386	2.2%	580	3.4%	15 269	88.5%	17 257	4.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 721	1.6%	3 515	1.5%	3 412	1.5%	229 951	95.4%	233 600	64.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	623	1.4%	565	1.3%	557	1.3%	42 119	96.0%	43 865	12.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	598	1.4%	545	1.3%	539	1.2%	41 510	95.1%	43 191	12.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenc	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	194	1.3%	174	1.2%	170	1.1%	14 443	96.4%	14 982	4.2%	-	-	-	-
Total By Income Source	7 485	2.1%	5 488	1.5%	6 265	1.7%	340 739	94.7%	359 978	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	959	4.8%	641	3.2%	621	3.1%	17 626	88.8%	19 847	5.5%	-	-	-	-
Commercial	954	3.1%	808	2.7%	776	2.6%	27 756	91.6%	30 294	8.4%	-	-	-	-
Households	5 572	1.8%	4 039	1.3%	4 869	1.6%	295 358	95.3%	309 837	86.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	7 485	2.1%	5 488	1.5%	6 265	1.7%	340 739	94.7%	359 978	100.0%	-	-	-	-

Contact Details

Municipal Manager	Vusimuzi Mpila	017 843 4065
Financial Manager	Mpumuzi Nhlabathi	017 843 4028

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MSUKALIGWA (MP302)

Part1: Operating Revenue and Expenditure

Fiscal Year	Operating Revenue and Expenditure	2014/15										2013/14		Q3 of 2013/14 to Q3 of 2014/15	
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	470 548	480 906	141 753	30.1%	111 295	23.7%	89 127	18.5%	342 175	71.2%	94 458	77.9%	(5.6%)		
Property rates - residential	66 131	66 735	16 634	25.2%	16 544	25.0%	16 658	25.0%	49 836	74.7%	15 212	75.0%	9 516		
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charge - electricity revenue	177 150	182 414	48 230	27.2%	42 968	24.3%	40 214	22.0%	131 421	72.0%	37 862	73.1%	6 216		
Service charge - water revenue	26 214	36 112	7 925	31.4%	10 133	40.2%	5 922	16.4%	23 980	66.4%	2 095	109.6%	182 620		
Service charges - sanitation revenue	37 584	20 274	5 386	14.3%	4 760	12.6%	4 776	23.6%	14 913	73.6%	3 268	37.8%	46 252		
Service charges - refuse revenue	15 150	17 350	4 659	30.8%	4 016	26.5%	3 802	21.9%	12 477	71.9%	2 612	98.5%	45 656		
Service charges - other	1 664	3 037	682	41.0%	859	51.6%	252	8.3%	1 792	59.0%	320	71.9%	21 235		
Rental of facilities and equipment	1 962	2 178	543	27.7%	572	29.1%	502	23.0%	1 616	74.2%	404	70.5%	24 219		
Interest earned - external investments	330	200	51	15.4%	10	3.2%	27	13.5%	88	44.2%	32	59.7%	16 440		
Interest earned - outstanding debtors	10 000	20 000	5 026	50.3%	4 986	49.9%	5 143	25.7%	15 154	75.8%	2 963	82.3%	73 591		
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines	316	485	76	24.2%	166	52.6%	2 702	55.7%	2 945	607.7%	47	51.9%	5 623 395		
Licences and permits	3 717	3 717	-	-	-	-	2 036	54.8%	2 036	50.2	42.7%	305 495	42.7%		
Agency services	5 098	5 098	-	-	-	-	3 981	78.1%	3 981	78.1%	1 155	65.7%	244 819		
Transfers recognised - operational	121 156	103 368	48 558	40.1%	20 530	16.9%	425	.4%	69 513	67.2%	27 538	98.4%	98 550		
Other own revenue	1 067	17 628	2 763	259.0%	5 349	501.5%	2 127	12.1%	10 239	58.1%	184	66.3%	1 054 941		
Gains on disposal of PPE	4 011	2 310	1 210	30.2%	411	10.2%	561	24.3%	2 182	94.5%	263	13.0%	113 398		
Operating Expenditure	509 849	610 149	89 033	17.5%	128 588	25.2%	92 922	15.2%	310 543	50.9%	101 901	63.3%	(8.6%)		
Employee related costs	141 251	142 420	37 303	26.4%	36 124	25.6%	36 303	25.5%	109 729	77.0%	35 210	77.6%	3 194		
Remuneration of councillors	11 645	11 655	2 666	22.9%	2 668	22.9%	2 665	22.5%	7 998	68.6%	2 479	69.0%	7 594		
Debt impairment	26 510	77 424	-	-	2 768	10.4%	-	-	2 768	3.6%	-	-	-		
Depreciation and asset impairment	49 575	59 963	-	-	29 981	60.5%	-	-	29 981	50.0%	-	-	-		
Finance charges	5 186	-	-	-	-	-	-	-	-	-	-	-	-		
Bulk purchases	156 252	188 266	19 848	12.7%	27 676	17.7%	20 610	10.9%	68 134	36.2%	43 742	75.7%	(52.9%)		
Other Materials	20 740	19 214	4 283	20.7%	3 698	17.8%	3 810	19.8%	11 791	61.4%	4 912	62.3%	(22.4%)		
Contracted services	28 792	53 504	11 462	39.8%	11 111	38.6%	16 600	31.0%	39 173	73.2%	7 520	118.6%	120.7%		
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-		
Other expenditure	69 898	57 704	13 471	19.3%	14 561	20.8%	12 936	22.4%	40 968	71.0%	8 038	53.4%	60.9%		
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	(39 301)	(129 242)	52 719		(17 293)		(3 795)		31 632		(7 443)				
Transfers recognised - capital	56 622	56 622	-	-	-	-	-	-	-	-	-	1.1%	-		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contribute assets	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	17 321	(72 620)	52 719		(17 293)		(3 795)		31 632		(7 443)				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	17 321	(72 620)	52 719		(17 293)		(3 795)		31 632		(7 443)				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	17 321	(72 620)	52 719		(17 293)		(3 795)		31 632		(7 443)				
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	17 321	(72 620)	52 719		(17 293)		(3 795)		31 632		(7 443)				

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

R thousands	2014/15											2013/14		Q3 of 2013/14 to Q3 of 2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter					
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget				
Cash Flow from Operating Activities																
Receipts	489 164	406 817	142 825	29.2%	98 998	20.2%	82 515	20.3%	324 338	79.7%	104 811	179.1%	(21.3%)			
Ratepayers and other	297 059	246 627	89 190	30.0%	73 471	24.7%	76 921	31.2%	239 592	97.1%	74 014	315.0%	3.9%			
Government - operating	121 156	103 368	48 558	40.1%	20 530	16.9%	425	4%	69 513	67.2%	27 801	99.2%	(96.5%)			
Government - capital	56 622	56 622	-	-	-	-	-	-	-	-	-	-	-			
Interest	14 330	200	5 077	35.4%	4 996	34.9%	5 170	2 584.8%	15 243	7 621.1%	2 996	81.3%	72.6%			
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-			
Payments	(422 279)	(472 762)	(89 033)	21.1%	(128 588)	30.5%	(164 443)	34.8%	(382 064)	80.8%	(102 218)	72.9%	60.9%			
Suppliers and employees	(421 096)	(462 458)	(89 033)	21.1%	(128 588)	30.5%	(164 443)	35.6%	(382 064)	82.6%	(102 218)	73.1%	60.9%			
Finance charges	(1 183)	(10 304)	-	-	-	-	-	-	-	-	-	-	-			
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-			
Net Cash from/(used) Operating Activities	66 885	(65 945)	53 792	80.4%	(29 590)	(44.2%)	(81 928)	124.2%	(57 727)	87.5%	2 593	(17.9%)	(3 259.0%)			
Cash Flow from Investing Activities																
Receipts	4 011	2 310	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds on disposal of PPE	4 011	2 310	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments	(81 622)	(63 483)	(1 225)	1.5%	(9 061)	11.1%	(7 382)	11.6%	(17 669)	27.8%	(9 229)	43.3%	(20.0%)			
Capital assets	(81 622)	(63 483)	(1 225)	1.5%	(9 061)	11.1%	(7 382)	11.6%	(17 669)	27.8%	(9 229)	43.3%	(20.0%)			
Net Cash from/(used) Investing Activities	(77 611)	(61 173)	(1 225)	1.6%	(9 061)	11.7%	(7 382)	12.1%	(17 669)	28.9%	(9 229)	43.3%	(20.0%)			
Cash Flow from Financing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments	(1 251)	(2 248)	-	-	(143)	11.5%	(420)	18.7%	(564)	25.1%	-	-	(100.0%)			
Repayment of borrowing	(1 251)	(2 248)	-	-	(143)	11.5%	(420)	18.7%	(564)	25.1%	-	-	(100.0%)			
Net Cash from/(used) Financing Activities	(1 251)	(2 248)	-	-	(143)	11.5%	(420)	18.7%	(564)	25.1%	-	-	(100.0%)			
Net Increase/(Decrease) in cash held	(19 977)	(129 366)	52 566	(438.9%)	(38 795)	323.9%	(89 731)	69.4%	(75 959)	58.7%	(6 635)	(4.7%)	1 252.3%			
Cash/cash equivalents at the year begin:	25 000	490	5 307	21.2%	57 873	231.5%	19 079	3 896.6%	5 307	1 063.8%	14 572	(52.6%)	30.9%			
Cash/cash equivalents at the year end:	13 023	(128 876)	57 873	444.4%	19 079	146.5%	(79 652)	54.8%	(70 652)	54.8%	7 936	(2.8%)	(990.3%)			

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	5 126	10.1%	1 257	2.5%	948	1.9%	43 320	85.5%	50 651	16.0%	-	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electric	12 937	22.6%	1 526	2.7%	1 342	2.3%	41 451	72.4%	57 256	18.1%	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	7 209	16.1%	1 599	3.6%	1 368	3.0%	34 693	77.3%	44 869	14.2%	-	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	2 713	7.6%	690	2.0%	644	1.8%	30 900	88.4%	34 946	11.0%	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	2 381	6.7%	563	1.6%	529	1.5%	32 273	90.3%	35 746	11.3%	-	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-	
Interest on Arrear Debtor Account	3 446	4.7%	1 687	2.3%	1 686	2.3%	65 910	90.6%	72 730	23.0%	-	-	-	-	
Unrecoverable unauthorised, irregular or fruitless and wasteful Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	1 237	6.1%	307	1.5%	614	3.0%	18 210	89.4%	20 368	6.4%	-	-	-	-	
Total By Income Source	35 049	11.1%	7 629	2.4%	7 131	2.3%	266 757	84.3%	316 567	100.0%	-	-	-	-	
Debtors Age Analysis By Customer Group															
Organs of State	2 952	22.9%	681	5.3%	618	4.8%	8 656	67.1%	12 907	4.1%	-	-	-	-	
Commercial	13 043	21.0%	1 770	2.8%	1 382	2.2%	45 916	73.9%	62 111	19.6%	-	-	-	-	
Households	17 076	7.7%	4 553	2.1%	4 392	2.0%	195 928	88.3%	221 948	70.1%	-	-	-	-	
Other	1 979	10.1%	626	3.2%	738	3.8%	16 298	82.9%	19 601	6.2%	-	-	-	-	
Total By Customer Group	35 049	11.1%	7 629	2.4%	7 131	2.3%	266 757	84.3%	316 567	100.0%	-	-	-	-	

Contact Details

Municipal Manager	Mr Z.T. Shongwe	017 801 3753
Financial Manager	Ms Vacant	017 801 3502

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: MKHONDO (MP303)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part1: Operating Revenue and Expenditure

R thousands	2014/15											2013/14		Q3 of 2013/14 to Q3 of 2014/15
	Budget		First Quarter			Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Operating Revenue and Expenditure														
Operating Revenue	342 611	330 925	88 372	25.8%	97 542	28.5%	51 544	15.6%	237 458	71.8%	65 160	75.8%	(20.9%)	
Property rates	29 672	38 077	7 353	24.8%	10 835	36.5%	9 475	24.9%	27 663	72.7%	5 397	62.9%	75.6%	
Property rates - penalties and collection charges	-	-	148	-	67	-	-	-	215	-	18	-	(100.0%)	
Service charges - electricity revenue	93 339	90 622	10 637	11.4%	33 633	36.0%	22 179	24.5%	66 449	73.3%	17 545	69.3%	26.4%	
Service charges - water revenue	15 073	10 529	3 610	24.0%	3 255	21.6%	3 102	29.5%	9 967	94.7%	2 197	48.1%	41.2%	
Service charges - sanitation revenue	10 778	9 705	1 712	15.9%	1 773	16.4%	1 722	17.7%	5 206	53.6%	1 520	47.1%	13.2%	
Service charges - refuse revenue	7 600	7 858	1 929	25.4%	1 942	25.6%	1 935	24.6%	5 807	73.9%	1 765	74.8%	9.6%	
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment	980	1 117	118	12.0%	278	28.4%	136	12.2%	532	47.6%	137	39.4%	(4%)	
Interest earned - external investments	2 800	1 382	430	15.4%	261	9.3%	374	27.0%	1 065	77.0%	572	73.2%	(34.7%)	
Interest earned - outstanding debtors	9 000	6 356	725	8.1%	2 453	27.3%	2 599	40.9%	5 777	90.9%	-	-	(100.0%)	
Dividends received	-	-	-	-	-	-	-	-	-	-	6	-	(100.0%)	
Fines	140	1 090	88	62.9%	77	55.1%	92	8.5%	298	23.6%	115	32.1%	(19.8%)	
Licences and permits	99	45	-	-	16	16.0%	9	20.7%	26	75.0%	-	17.7%	(100.0%)	
Agency services	8 632	6 347	-	-	3 100	35.9%	1 398	30.4%	5 028	79.2%	-	37.9%	(100.0%)	
Transfers recognised - operational	132 752	132 902	54 101	40.8%	43 339	32.6%	967	7%	98 407	74.0%	28 264	99.1%	(96.6%)	
Other own revenue	28 836	24 821	7 520	26.0%	(3 520)	(12.2%)	6 990	28.2%	10 988	44.3%	7 624	62.1%	(8.3%)	
Gains on disposal of PPE	2 810	72	-	-	36	1.3%	36	50.7%	72	100.7%	-	3.1%	(100.0%)	
Operating Expenditure	415 836	403 854	63 455	15.3%	79 524	19.1%	68 127	16.9%	211 106	52.3%	57 965	48.7%	17.5%	
Employee related costs	99 805	95 785	26 405	26.5%	27 499	27.8%	27 606	28.8%	81 510	85.1%	26 508	77.3%	4.1%	
Remuneration of councillors	9 900	10 726	3 085	31.2%	3 113	31.4%	3 102	28.9%	9 300	86.7%	3 233	78.5%	(4.0%)	
Debt impairment	16 359	16 359	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and asset impairment	73 058	73 058	-	-	-	-	-	-	-	-	-	-	-	
Finance charges	929	729	-	-	201	21.6%	236	32.3%	436	59.9%	-	-	(100.0%)	
Bulk purchases	80 924	82 374	13 535	16.7%	24 050	29.7%	10 761	13.1%	48 346	58.7%	11 446	61.4%	(6.0%)	
Other Materials	26 432	18 195	2 615	9.9%	3 438	13.0%	4 430	24.3%	10 483	57.6%	2 532	44.8%	74.9%	
Contracted services	25 753	23 953	5 250	20.4%	7 552	29.3%	5 971	24.9%	18 774	78.4%	3 264	59.7%	8.0%	
Transfers and grants	12 872	12 872	1 254	9.7%	2 059	16.0%	2 893	22.5%	6 206	46.2%	1 365	57.3%	11.9%	
Other expenditure	69 605	69 903	11 311	16.2%	11 612	16.7%	13 128	18.8%	36 050	51.6%	9 616	48.1%	36.5%	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(73 025)	(73 029)	24 917		18 018		(16 583)		26 352		7 194			
Transfers recognised - capital	77 765	81 376	-	-	31 667	40.7%	-	-	31 667	38.9%	-	-	-	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	4 740	8 347	24 917		49 685		(16 583)		58 019		7 194			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	4 740	8 347	24 917		49 685		(16 583)		58 019		7 194			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	4 740	8 347	24 917		49 685		(16 583)		58 019		7 194			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	4 740	8 347	24 917		49 685		(16 583)		58 019		7 194			

Part 2: Capital Revenue and Expenditure

R thousands	2014/15											2013/14		Q3 of 2013/14 to Q3 of 2014/15
	Budget		First Quarter			Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Capital Revenue and Expenditure														
Source of Finance	92 260	99 572	15 242	16.5%	21 351	23.1%	15 489	15.6%	52 082	52.3%	16 225	33.9%	(4.5%)	
National Government	77 765	81 376	13 334	17.1%	21 095	27.1%	14 271	17.5%	48 700	59.8%	15 356	44.1%	(7.1%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	77 765	81 376	13 334	17.1%	21 095	27.1%	14 271	17.5%	48 700	59.8%	15 356	35.1%	(7.1%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	14 495	18 195	1 908	13.2%	257	1.8%	1 218	6.7%	3 382	18.6%	869	18.8%	40.1%	
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	92 260	99 572	15 242	16.5%	21 351	23.1%	15 489	15.6%	52 082	52.3%	16 225	33.9%	(4.5%)	
Governance and Administration	2 957	4 768	804	27.2%	257	8.7%	1 188	24.9%	2 248	47.2%	511	109.0%	132.5%	
Executive & Council	-	-	167	-	-	-	-	-	167	-	352	-	(100.0%)	
Budget & Treasury Office	1 757	3 063	282	16.0%	-	-	61	2.0%	343	11.2%	5	-	1 065.2%	
Corporate Services	1 200	1 705	355	29.6%	257	21.4%	1 127	66.1%	1 739	102.0%	154	69.1%	632.2%	
Community and Public Safety	1 823	500	-	-	-	-	-	-	-	-	6	4.2%	(100.0%)	
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sport and Recreation	223	-	-	-	-	-	-	-	-	-	-	-	-	
Public Safety	1 600	500	-	-	-	-	-	-	-	-	6	4.2%	(100.0%)	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Hospitals	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	29 424	20 437	10 210	34.7%	4 054	13.8%	1 832	9.0%	16 097	78.8%	6 843	36.0%	(73.2%)	
Planning and Development	1 280	-	211	16.5%	-	-	-	-	211	-	1	-	(100.0%)	
Road Transport	28 144	20 437	9 999	35.5%	4 054	14.4%	1 832	9.0%	15 886	77.7%	6 842	36.0%	(73.2%)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	57 596	73 686	4 213	7.3%	17 040	29.6%	12 469	16.9%	33 722	45.8%	8 862	32.1%	40.7%	
Electricity	7 475	8 732	833	11.1%	467	6.2%	25	3%	1 326	15.2%	348	86.9%	(92.8%)	
Water	37 563	35 237	3 380	9.0%	9 598	25.5%	9 867	28.0%	22 845	64.8%	6 829	33.6%	44.5%	
Waste Water Management	12 258	29 717	-	-	6 975	55.9%	2 554	8.6%	9 530	32.1%	1 685	22.1%	51.6%	
Waste Management	200	-	-	-	-	-	22	-	22	-	-	-	-	
Other	460	180	15	3.2%	-	-	-	-	15	8.1%	3	-	(100.0%)	

Part 3: Cash Receipts and Payments

R thousands	2014/15											2013/14		Q3 of 2013/14 to Q3 of 2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter					
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget				
Cash Flow from Operating Activities																
Receipts	367 558	352 602	88 372	24.0%	132 473	36.0%	77 340	21.9%	298 185	84.6%	98 327	81.4%	(21.3%)			
Ratepayers and other	154 241	138 358	33 116	21.5%	51 439	33.4%	47 988	34.9%	132 136	96.9%	38 609	78.7%	23.2%			
Government - operating	132 752	132 902	54 101	40.8%	43 339	32.6%	967	7.7%	98 407	74.0%	22 264	97.4%	(96.6%)			
Government - capital	77 765	77 765	-	-	34 967	45.0%	25 832	33.2%	60 799	78.2%	30 875	67.9%	(16.3%)			
Interest	2 800	5 577	1 155	41.3%	-	-	2 714	53.3%	6 842	122.7%	572	48.5%	419.5%			
Dividends	-	-	-	-	-	-	-	-	-	-	6	(100.0%)				
Payments	(321 230)	(309 748)	(63 354)	19.7%	(79 524)	24.8%	(69 127)	22.0%	(211 004)	68.1%	(54 265)	69.6%	25.5%			
Suppliers and employees	(307 429)	(296 148)	(62 100)	20.2%	(77 264)	25.1%	(64 998)	21.9%	(204 362)	69.0%	(52 900)	70.2%	22.9%			
Finance charges	(929)	(729)	-	-	(201)	21.6%	(236)	32.3%	(436)	59.9%	-	(100.0%)				
Transfers and grants	(12 872)	(12 872)	(1 254)	9.7%	(2 059)	16.0%	(2 893)	22.5%	(6 206)	48.2%	(1 365)	57.3%	111.9%			
Net Cash from/(used) Operating Activities	46 328	42 854	25 018	54.0%	52 949	114.3%	9 213	21.5%	87 180	203.4%	44 061	125.0%	(78.1%)			
Cash Flow from Investing Activities																
Receipts	2 810	72	-	-	36	1.3%	36	50.7%	72	100.7%	-	9.3%	(100.0%)			
Proceeds on disposal of PPE	2 810	72	-	-	36	1.3%	36	50.7%	72	100.7%	-	9.3%	(100.0%)			
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-			
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-			
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-			
Payments	(88 622)	(84 135)	(15 242)	17.2%	(21 351)	24.1%	(15 489)	16.5%	(52 082)	55.3%	(16 225)	43.5%	(4.5%)			
Capital assets	(88 622)	(84 135)	(15 242)	17.2%	(21 351)	24.1%	(15 489)	16.5%	(52 082)	55.3%	(16 225)	43.5%	(4.5%)			
Net Cash from/(used) Investing Activities	(85 812)	(94 063)	(15 242)	17.6%	(21 315)	24.8%	(15 453)	16.4%	(52 010)	55.3%	(16 225)	44.5%	(4.8%)			
Cash Flow from Financing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments	-	(500)	-	-	-	-	-	-	-	-	-	-	-	-		
Repayment of borrowing	-	(500)	-	-	-	-	-	-	-	-	-	-	-	-		
Net Cash from/(used) Financing Activities	-	(500)	-	-	-	-	-	-	-	-	-	-	-	-		
Net Increase/(Decrease) in cash held	(39 484)	(51 709)	9 777	(24.8%)	31 634	(80.1%)	(6 240)	12.1%	35 171	(68.0%)	27 836	(231.4%)	(122.4%)			
Cash/cash equivalents at the year begin:	(42 697)	37 363	3 017	7.1%	12 794	30.0%	44 428	118.9%	3 017	8.1%	25 917	1.6%	71.4%			
Cash/cash equivalents at the year end:	3 213	(14 347)	12 794	398.3%	44 428	1382.9%	38 188	(266.2%)	38 188	(266.2%)	53 733	115.9%	(29.0%)			

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	617	3.1%	545	2.7%	490	2.5%	18 267	91.7%	19 918	12.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	2 362	13.8%	1 558	9.1%	866	5.1%	12 337	72.0%	17 123	11.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 617	7.2%	1 900	5.2%	1 473	4.0%	30 490	83.6%	36 470	23.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	472	3.0%	367	2.5%	345	2.2%	14 353	92.2%	15 567	10.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	646	2.4%	577	2.1%	541	2.0%	25 093	93.4%	26 857	17.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	44	3.1%	34	2.4%	31	2.2%	1 312	92.3%	1 422	.9%	-	-	-	-
Interest on Arrear Debtor Account	(1)	(1.1%)	8	12.7%	(0)	(5%)	54	88.9%	61	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 694	7.4%	2 142	5.9%	1 844	5.1%	29 760	81.7%	36 441	23.7%	-	-	-	-
Total By Income Source	9 451	6.1%	7 160	4.7%	5 591	3.6%	131 666	85.6%	153 868	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	741	30.9%	246	10.3%	231	9.6%	1 177	49.2%	2 394	1.6%	-	-	-	-
Commercial	3 382	20.8%	1 836	11.3%	1 165	7.2%	9 913	60.8%	16 297	10.6%	-	-	-	-
Households	4 274	3.8%	4 079	3.6%	3 481	3.1%	100 904	89.5%	112 737	73.3%	-	-	-	-
Other	1 054	4.7%	1 000	4.5%	713	3.2%	19 673	87.7%	22 440	14.6%	-	-	-	-
Total By Customer Group	9 451	6.1%	7 160	4.7%	5 591	3.6%	131 666	85.6%	153 868	100.0%	-	-	-	-

Contact Details

Municipal Manager	Mr Abey mahlangu
Financial Manager	Mr Steven Thobela

Source Local Government Database

1. All figures in this report are unaudited.

R thousands	2014/15											2013/14		Q3 of 2013/14 to Q3 of 2014/15			
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter						
Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget						
Creditors Age Analysis																	
Bulk Electricity	12 710	21.6%	5 892	10.0%	5 953	10.1%	34 280	58.3%	58 835	77.3%	-	-	-	-			
Bulk Water	10 579	100.0%	-	-	-	-	-	-	-	-	10 579	13.9%	-	-			
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Trade Creditors	3 560	100.0%	-	-	-	-	-	-	-	-	3 560	4.7%	-	-			
Auditor-General	-	-	-	-	-	-	-	-	-	-	276	.4%	-	-			
Other	2 906	100.0%	-	-	-	-	-	-	-	-	2 906	3.8%	-	-			
Total	29 755	39.1%	5 892	7.7%	6 229	8.2%	34 280	45.0%	76 156	100.0%	-	-	-	-	-		

MPUMALANGA: PIXLEY KA SEME (MP) (MP304)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part1: Operating Revenue and Expenditure

R thousands	2014/15										2013/14	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget
Operating Revenue and Expenditure												
Operating Revenue	235 687	223 425	27 667	11.7%	75 149	31.9%	90 532	40.5%	193 348	86.5%	56 185	87.0%
Property rates	33 000	33 265	13 205	40.0%	4 450	13.5%	5 279	15.9%	22 935	68.9%	5 665	78.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	(6.8%)
Service charges - electricity revenue	48 487	40 391	6 570	13.5%	11 124	22.9%	12 953	32.1%	30 647	75.9%	10 232	79.0%
Service charges - water revenue	14 776	14 816	3 856	26.1%	10 664	72.2%	11 129	75.1%	25 649	173.1%	3 349	100.4%
Service charges - sanitation revenue	11 742	11 742	1 981	16.9%	2 975	25.3%	3 011	25.6%	7 967	67.9%	2 754	75.7%
Service charges - refuse revenue	8 025	8 027	1 149	14.3%	1 743	21.7%	1 772	22.1%	4 663	58.1%	2 722	110.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	(34.9%)
Rental of facilities and equipment	472	162	3	.6%	6	1.3%	7	4.2%	16	9.8%	9	6.1%
Interest earned - external investments	1 605	2 305	256	15.9%	886	55.2%	996	43.2%	2 138	92.8%	162	73.9%
Interest earned - outstanding debtors	13 846	8 561	-	-	4 521	32.7%	4 945	57.8%	9 466	110.6%	4 226	79.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-
Fines	176	176	14	7.7%	74	41.8%	13	7.6%	101	57.1%	65	83.4%
Licences and permits	0	-	-	-	1 443	629 93.9%	534	-	1 977	-	3	283.3%
Agency services	6 422	7 653	(307)	(4.8%)	10	2%	601	7.8%	303	4.0%	3 554	121.6%
Transfers recognised - operational	95 305	95 626	819	9%	36 530	38.3%	47 506	49.7%	84 655	88.7%	23 147	89.1%
Other own revenue	1 830	701	117	6.4%	723	39.5%	1 781	254.0%	2 622	373.8%	297	50.4%
Gains on disposal of PPE	-	-	4	-	-	-	5	-	8	-	-	(100.0%)
Operating Expenditure	335 061	261 575	24 938	7.4%	53 153	15.9%	44 169	16.9%	122 260	46.7%	43 842	36.5%
Employee related costs	79 317	76 364	11 538	14.5%	17 435	22.0%	17 586	23.0%	46 640	60.9%	16 944	69.3%
Remuneration of councillors	6 950	6 950	851	12.4%	1 130	16.3%	1 523	21.9%	3 514	50.6%	1 591	71.3%
Debt impairment	44 330	44 020	-	-	13 029	29.4%	316	.7%	13 345	30.3%	386	4.4%
Depreciation and asset impairment	106 920	28 770	-	-	-	-	-	-	-	-	-	(18.1%)
Finance charges	828	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	38 412	35 412	5 148	13.4%	9 145	23.8%	8 603	23.6%	22 896	62.9%	6 683	43.2%
Other Materials	9 937	14 025	1 842	16.5%	1 408	14.2%	807	5.8%	3 857	27.5%	-	-
Contracted services	7 657	6 719	472	6.2%	2 219	29.0%	1 264	18.6%	3 955	58.9%	1 105	42.1%
Transfers and grants	3 331	8 731	442	13.3%	923	27.7%	1 160	13.3%	2 525	28.9%	1 740	27.8%
Other expenditure	37 379	39 595	4 834	12.9%	7 864	21.0%	12 930	32.7%	25 627	64.7%	15 392	71.8%
Loss on disposal of PPE	-	-	-	-	-	-	0	-	0	-	-	(100.0%)
Surplus/(Deficit)	(99 374)	(38 150)	2 729		21 996		46 363		71 088		12 343	
Transfers recognised - capital	28 220	-	-	-	-	-	4 438	-	4 438	-	10 531	61.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	(57.9%)
Contributed assets	500	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(70 654)	(38 150)	2 729		21 996		50 801		75 526		22 874	
Taxation	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(70 654)	(38 150)	2 729		21 996		50 801		75 526		22 874	
Surplus/(Deficit) attributable to municipality	(70 654)	(38 150)	2 729		21 996		50 801		75 526		22 874	
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(70 654)	(38 150)	2 729		21 996		50 801		75 526		22 874	

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

R thousands	2014/15												Q3 of 2013/14 to Q3 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2013/14			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	197 382	205 947	59 297	30.0%	30 522	15.5%	81 445	39.5%	171 263	83.2%	68 918	116.1%	18.2%	
Ratepayers and other	58 408	76 537	12 100	20.7%	15 041	25.9%	18 038	24.6%	45 978	66.1%	28 659	170.4%	(34.2%)	
Government - operating	95 305	95 626	38 771	40.7%	1 086	1.1%	48 013	50.2%	87 850	91.9%	22 231	86.1%	116.0%	
Government - capital	28 220	30 984	8 170	29.0%	13 054	46.3%	11 854	38.3%	33 078	106.6%	13 648	104.3%	(13.1%)	
Interest	1 351	2 779	256	1.7%	889	-	2 740	98.6%	4 356	156.7%	4 388	122.7%	(37.6%)	
Dividends														
Payments	(193 811)	(183 487)	(38 106)	20.7%	(40 040)	21.8%	(43 854)	23.9%	(121 989)	66.5%	(45 420)	63.3%	1.0%	
Suppliers and employees	(179 652)	(178 087)	(36 057)	21.2%	(39 117)	21.8%	(42 684)	24.0%	(119 908)	67.3%	(41 715)	67.5%	2.3%	
Finance charges	(826)	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants	(3 331)	(5 400)	(8)	2%	(923)	27.7%	(1 160)	21.5%	(2 091)	38.7%	(1 705)	24.7%	(32.0%)	
Net Cash from/(used) Operating Activities	13 571	22 460	21 191	156.2%	(9 518)	(70.1%)	37 591	167.4%	49 264	219.3%	25 497	(878.1%)	47.4%	
Cash Flow from Investing Activities														
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(27 459)	(29 823)	(591)	2.2%	(197)	.7%	(15 840)	53.1%	(16 628)	55.8%	(10 531)	65.4%	50.4%	
Capital assets	(27 459)	(29 823)	(591)	2.2%	(197)	.7%	(15 840)	53.1%	(16 628)	55.8%	(10 531)	65.4%	50.4%	
Net Cash from/(used) Investing Activities	(27 459)	(29 823)	(591)	2.2%	(197)	.7%	(15 840)	53.1%	(16 628)	55.8%	(10 531)	65.4%	50.4%	
Cash Flow from Financing Activities														
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	(13 888)	(7 363)	20 600	(148.3%)	(9 515)	70.0%	21 751	(295.4%)	32 635	(443.2%)	14 966	(191.1%)	45.3%	
Cash/cash equivalents at the year begin:	30 747	-	46 599	151.6%	67 199	218.6%	57 484	-	46 599	-	65 931	17.5%	(12.8%)	
Cash/cash equivalents at the year end:	16 859	(7 363)	67 199	398.6%	57 484	341.0%	79 234	(1 076.1%)	79 234	(1 076.1%)	80 897	1328.5%	(2.1%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	4 255	7.2%	1 156	2.0%	5 283	8.9%	48 590	82.0%	59 284	25.0%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	3 067	18.3%	2 648	15.8%	1 931	11.5%	9 097	54.3%	16 743	7.1%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 857	5.7%	1 021	3.1%	928	2.8%	28 948	88.4%	32 754	13.8%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	899	3.1%	760	2.6%	689	2.4%	26 954	92.0%	29 302	12.4%	-	-	-
Receivables from Exchange Transactions - Waste Management	536	3.6%	453	3.0%	410	2.7%	13 602	90.7%	15 002	6.3%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Account	1 701	3.3%	1 589	3.1%	1 540	3.0%	46 083	90.5%	50 912	21.5%	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 329	4.0%	815	2.5%	735	2.2%	30 329	91.3%	33 208	14.0%	-	-	-
Total By Income Source	13 645	5.8%	8 442	3.6%	11 515	4.9%	203 604	85.8%	237 206	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	473	4.7%	379	3.7%	152	1.5%	9 110	90.1%	10 113	4.3%	-	-	-
Commercial	577	4.3%	328	2.5%	1 506	11.3%	10 912	81.9%	13 304	5.6%	-	-	-
Households	7 468	3.9%	7 239	3.7%	9 182	4.8%	169 228	87.6%	193 117	81.4%	-	-	-
Other	5 127	24.8%	497	2.4%	675	3.3%	14 353	69.5%	20 652	8.7%	-	-	-
Total By Customer Group	13 645	5.8%	8 442	3.6%	11 515	4.9%	203 604	85.8%	237 206	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total				
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Creditor Age Analysis													
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-	-	
Bulk Water	-	-	-	-	-	-	-	-	-	-	-	-	
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-	-	
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	64	14.9%	-	-	120	27.7%	248	57.4%	432	100.0%	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	64	14.9%	-	-	120	27.7%	248	57.4%	432	100.0%	-	-	-

Contact Details

Municipal Manager	Mr PB Malebye	017 734 6101
Financial Manager	Mr ZT Shongwe	017 734 6142

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: LEKWA (MP305)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part1: Operating Revenue and Expenditure

R thousands	2014/15												Q3 of 2013/14 to Q3 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2013/14			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Operating Revenue and Expenditure														
Operating Revenue	490 216	490 216	131 391	26.8%	69 131	14.1%	106 438	21.7%	306 960	62.6%	37 176	54.1%	186.3%	
Property rates	52 600	52 600	13 117	24.9%	9 047	17.2%	12 646	24.0%	34 810	66.2%	6 501	44.5%	94.5%	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	227 984	227 984	50 545	22.2%	36 179	15.9%	44 250	19.4%	130 974	57.4%	16 745	50.1%	164.3%	
Service charges - water revenue	40 978	40 978	9 313	22.7%	4 619	11.8%	11 417	27.9%	25 549	62.3%	4 204	51.5%	17.6%	
Service charges - sanitation revenue	24 730	24 730	5 022	20.3%	1 755	7.1%	5 674	22.9%	12 451	50.3%	3 807	58.2%	49.0%	
Service charges - refuse revenue	13 861	13 861	3 646	26.3%	2 287	16.5%	3 368	24.3%	9 301	67.1%	2 139	49.9%	57.4%	
Service charges - other	-	-	-	-	-	-	-	-	-	-	19	-	(100.0%)	
Rental of facilities and equipment	595	595	135	22.7%	189	31.9%	417	70.1%	741	124.6%	192	88.9%	117.3%	
Interest earned - external investments	255	255	13	5.0%	52	20.3%	-	-	65	25.3%	101	291.8%	(100.0%)	
Interest earned - outstanding debtors	18 200	18 200	6 017	33.1%	3 844	21.1%	6 554	36.0%	16 415	90.2%	2 959	59.0%	121.5%	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	2 907	2 907	109	3.6%	27	9%	151	5.2%	287	9.9%	119	9.4%	27.0%	
Licences and permits	-	-	-	-	-	-	-	-	-	-	113	-	(100.0%)	
Agency services	16 331	16 331	7 691	47.1%	10 517	64.4%	21 565	132.0%	39 774	243.5%	-	-	-	
Transfers recognised - operational	90 235	90 235	35 258	39.1%	-	-	-	-	35 258	39.1%	-	73.4%	-	
Other own revenue	1 540	1 540	525	34.1%	413	26.9%	398	25.8%	1 336	86.8%	277	76.2%	43.5%	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	683 050	683 050	77 560	11.4%	70 401	10.3%	103 887	15.2%	251 849	36.9%	49 400	32.2%	110.3%	
Employee related costs	127 068	127 068	31 068	24.4%	21 171	16.7%	27 351	21.5%	79 589	62.6%	19 505	60.0%	40.2%	
Remuneration of councillors	10 503	10 503	2 563	24.4%	1 668	15.9%	2 336	22.2%	6 567	62.5%	2 006	64.0%	16.4%	
Debt impairment	90 818	90 818	74	.1%	10	-	-	-	85	.1%	-	.1%	-	
Depreciation and asset impairment	139 196	139 196	-	-	-	-	-	-	-	-	-	-	-	
Finance charges	764	764	-	-	-	-	-	-	-	-	-	70.3%	-	
Bulk purchases	213 085	213 085	25 048	11.8%	33 293	15.6%	53 302	25.0%	111 643	52.4%	13 158	44.9%	305.1%	
Other Materials	5 089	5 089	869	17.1%	821	18.1%	1 270	24.9%	2 959	58.1%	1 168	67.0%	16.6%	
Contracted services	26 340	26 340	6 866	26.1%	4 603	17.5%	6 503	24.7%	17 971	68.2%	3 367	52.4%	92.0%	
Transfers and grants	11 393	11 393	428	3.6%	151	1.3%	157	1.2%	715	6.3%	2 324	39.7%	(94.1%)	
Other expenditure	58 793	58 793	10 644	18.1%	8 685	14.8%	12 990	22.1%	32 319	55.0%	7 652	47.5%	65.4%	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(192 834)	(192 834)	53 831		(1 270)		2 550		55 111		(12 224)			
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(192 834)	(192 834)	53 831		(1 270)		2 550		55 111		(12 224)			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(192 834)	(192 834)	53 831		(1 270)		2 550		55 111		(12 224)			
Surplus/(Deficit) attributable to municipality	(192 834)	(192 834)	53 831		(1 270)		2 550		55 111		(12 224)			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(192 834)	(192 834)	53 831		(1 270)		2 550		55 111		(12 224)			

Part 2: Capital Revenue and Expenditure

R thousands	2014/15												Q3 of 2013/14 to Q3 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2013/14			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Capital Revenue and Expenditure														
Source of Finance	34 784	34 784	4 468	12.8%	13 262	38.1%	7 837	22.5%	25 567	73.5%	14 196	48.9%	(44.8%)	
National Government	33 484	33 484	3 700	11.1%	13 076	39.0%	7 583	22.6%	24 358	72.7%	14 196	48.4%	(46.6%)	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	33 484	33 484	3 700	11.1%	13 076	39.0%	7 583	22.6%	24 358	72.7%	14 196	48.4%	(46.6%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	1 300	1 300	768	59.1%	188	14.3%	254	19.6%	1 209	93.0%	-	66.0%	(100.0%)	
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	34 784	34 784	4 468	12.8%	13 262	38.1%	7 837	22.5%	25 567	73.5%	14 196	48.9%	(44.8%)	
Governance and Administration	1 300	1 300	768	59.1%	186	14.3%	254	19.6%	1 209	93.0%	-	21.7%	(100.0%)	
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	
Budget & Treasury Office	1 300	1 300	768	59.1%	186	14.3%	254	19.6%	1 209	93.0%	-	-	(100.0%)	
Community and Public Safety	*	*	462		*		*		54		515		3 916	
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	88.9%	
Sport and Recreation	-	-	-	-	-	-	-	-	-	-	-	-	(86.6%)	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	(3 378)	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	538	
Hospitals	-	-	-	-	-	-	-	-	-	-	-	-	(104.4%)	
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	(8 035)	
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	39.0%	
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	(8 74)	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	33 484	33 484	2 711	8.1%	13 076	39.0%	7 272	21.7%	23 059	68.9%	8 244	35.4%	(11.8%)	
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	(231)	
Water	22 294	22 294	865	3.9%	1 025	4.6%	2 478	11.1%	4 368	19.6%	3 227	45.1%	(23.2%)	
Waste Water Management	11 190	11 190	1 432	12.8%	11 952	105.8%	4 795	42.8%	18 179	162.5%	4 255	25.3%	12.7%	
Waste Management	-	-	-	-	-	-	-	-	-	-	531	105.2%	(100.0%)	
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	

Part 3: Cash Receipts and Payments

R thousands	2014/15											2013/14		Q3 of 2013/14 to Q3 of 2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter					
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget				
Cash Flow from Operating Activities																
Receipts	392 709	392 709	159 978	40.7%	146 444	37.3%	140 892	35.9%	447 313	113.9%	104 184	96.2%	35.2%			
Ratepayers and other	298 584	298 584	114 666	38.4%	95 513	32.0%	112 909	37.8%	323 097	108.2%	76 140	104.3%	48.3%			
Government - operating	89 270	89 270	36 192	40.5%	28 345	31.8%	-	-	64 537	72.3%	20 357	96.9%	(100.0%)			
Government - capital	-	-	8 393	-	21 357	-	26 934	-	56 684	-	6 268	68.8%	329.7%			
Interest	4 856	4 856	727	15.0%	1 229	25.3%	1 049	21.6%	-	61.9%	1 419	19.5%	(26.1%)			
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-			
Payments	(446 847)	(446 847)	(166 187)	37.2%	(108 361)	24.3%	(142 086)	31.8%	(416 634)	93.2%	(92 713)	81.7%	53.3%			
Suppliers and employees	(237 297)	(237 297)	(166 176)	70.0%	(108 210)	45.6%	(141 836)	59.8%	(416 223)	175.4%	(92 379)	82.4%	53.5%			
Finance charges	(204 845)	(204 845)	-	-	-	-	-	-	-	-	(143)	8.4%	(100.0%)			
Transfers and grants	(4 705)	(4 705)	(10)	2%	(151)	3.2%	(250)	5.3%	(411)	8.7%	(191)	8.3%	30.9%			
Net Cash from/(used) Operating Activities	(54 138)	(54 138)	(6 209)	11.5%	38 083	(70.3%)	(1 195)	2.2%	30 680	(56.7%)	11 471	(196.0%)	(110.4%)			
Cash Flow from Investing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments	-	-	(4 468)	-	(13 773)	-	(7 837)	-	(26 079)	-	(9 913)	43.6%	(20.9%)			
Capital assets	-	-	(4 468)	-	(13 773)	-	(7 837)	-	(26 079)	-	(9 913)	43.6%	(20.9%)			
Net Cash from/(used) Investing Activities	-	-	(4 468)	-	(13 773)	-	(7 837)	-	(26 079)	-	(9 913)	43.6%	(20.9%)			
Cash Flow from Financing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments	-	-	-	-	-	-	-	-	-	-	-	(500)	68.4%	(100.0%)		
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	(500)	68.4%	(100.0%)		
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	(500)	68.4%	(100.0%)		
Net Increase/(Decrease) in cash held	(54 138)	(54 138)	(10 677)	19.7%	24 310	(44.9%)	(9 032)	16.7%	4 601	(8.5%)	1 058	(4.2%)	(953.4%)			
Cash/cash equivalents at the year begin:			32 280	-	21 603	-	45 913	-	32 280	-	29 920	-	53.9%			
Cash/cash equivalents at the year end:	(54 138)	(54 138)	21 603	(39.9%)	45 913	(84.8%)	36 881	(68.1%)	36 881	(68.1%)	30 978	(31.1%)	19.1%			

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	4 727	5.5%	2 817	3.3%	2 497	2.9%	75 595	88.3%	85 636	18.5%	-	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electric	13 465	25.1%	8 870	16.6%	2 477	4.6%	28 757	53.7%	53 569	11.6%	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	4 092	4.3%	3 150	3.3%	3 009	3.1%	85 765	89.3%	96 017	20.7%	-	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	2 425	4.9%	1 360	2.7%	1 216	2.4%	44 733	89.9%	49 733	10.7%	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	1 134	3.5%	935	2.9%	860	2.6%	29 870	91.1%	32 799	7.1%	-	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest on Arrear Debtor Accounts	2 313	2.4%	2 275	2.4%	2 158	2.3%	89 089	93.0%	95 834	20.7%	-	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	3 043	6.2%	1 923	3.9%	955	1.9%	43 519	88.0%	49 440	10.7%	-	-	-	-	
Total By Income Source	31 199	6.7%	21 328	4.6%	13 171	2.8%	397 327	85.8%	463 026	100.0%	-	-	-	-	
Debtors Age Analysis By Customer Group															
Organs of State	1 460	10.3%	6 030	42.4%	1 406	9.9%	5 333	37.5%	14 229	3.1%	-	-	-	-	
Commercial	16 766	23.5%	4 519	6.3%	1 729	2.4%	48 227	67.7%	71 241	15.4%	-	-	-	-	
Households	10 905	3.1%	9 038	2.6%	8 449	2.4%	317 898	91.8%	346 289	74.8%	-	-	-	-	
Other	2 088	6.6%	1 742	5.6%	1 588	5.1%	25 870	82.7%	31 268	6.8%	-	-	-	-	
Total By Customer Group	31 199	6.7%	21 328	4.6%	13 171	2.8%	397 327	85.8%	463 026	100.0%	-	-	-	-	

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total					
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Creditor Age Analysis														
Bulk Electricity	-	-	16 665	7.8%	18 354	8.6%	178 972	83.6%	213 991	57.6%	-	-		
Bulk Water	-	-	-	-	-	-	80 802	100.0%	80 802	21.8%	-	-		
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-	-	-	
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-	-	-	
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trade Creditors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Auditor-General	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	3 276	4.3%	4 378	5.7%	2 960	3.9%	65 918	86.1%	76 534	20.6%	-	-	-	-
Total	3 276	.9%	21 044	5.7%	21 315	5.7%	325 692	87.7%	371 327	100.0%	-	-	-	-

Contact Details

Municipal Manager	Mr Linda Tshabalela	017 712 9613
Financial Manager	Mr K Duba (acting)	017 712 9610

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: DIPALESENG (MP306)

Part1: Operating Revenue and Expenditure

R thousands	2014/15										2013/14	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget
Operating Revenue and Expenditure												
Operating Revenue	149 065	156 852	44 946	30.2%	41 295	27.7%	39 008	24.9%	125 249	79.9%	40 042	84.6%
Property rates	14 919	9 264	2 361	15.8%	2 255	15.1%	1 576	17.0%	6 192	66.8%	3 801	83.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	787	-	787	-	-	(58.5%)(100.0%)
Service charges - electricity revenue	36 731	39 460	8 736	23.8%	9 725	26.5%	9 621	24.4%	28 082	71.2%	9 068	74.5%
Service charges - water revenue	14 868	13 200	2 976	20.0%	3 577	24.1%	3 461	26.2%	10 014	75.9%	3 361	103.5%
Service charges - sanitation revenue	12 744	12 613	3 193	25.1%	3 110	24.4%	3 098	24.6%	9 401	74.5%	2 656	82.1%
Service charges - refuse revenue	4 855	5 041	1 257	25.9%	1 260	26.0%	1 271	25.2%	3 788	75.1%	895	239.5%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	(42.1%)
Rental of facilities and equipment	221	203	48	21.7%	56	25.3%	49	24.2%	153	75.4%	51	61.9%
Interest earned - external investments	309	500	126	40.7%	-	-	-	-	126	25.1%	354	152.1%
Interest earned - outstanding debtors	5 522	15 700	3 845	69.6%	3 964	71.8%	4 168	26.5%	11 977	76.3%	4 086	96.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	2.0%
Fines	234	1 012	104	44.6%	9	4.0%	20	2.0%	134	13.2%	54	68.1%
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	(62.7%)
Agency services	2 762	3 173	944	34.2%	692	25.0%	819	25.8%	2 454	77.3%	841	32.4%
Transfers recognised - operational	52 787	54 987	21 037	39.9%	16 015	30.3%	13 612	24.8%	50 664	92.1%	14 439	66.6%
Other own revenue	3 113	1 701	320	10.3%	633	20.3%	525	30.9%	1 478	86.9%	435	96.0%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	20.5%
Operating Expenditure	194 111	207 302	31 608	16.3%	30 829	15.9%	40 934	19.7%	103 371	49.9%	26 217	37.7%
Employee related costs	48 009	47 158	11 007	22.9%	10 772	22.4%	11 050	23.4%	32 829	69.6%	10 488	69.2%
Remuneration of councillors	5 537	5 569	1 192	21.6%	1 219	22.1%	1 412	25.4%	3 824	68.7%	890	58.6%
Debt impairment	22 654	35 809	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	36 091	36 091	-	-	-	-	-	-	-	-	-	-
Finance charges	478	330	-	-	-	-	-	-	-	-	145	82.3%
Bulk purchases	44 560	43 060	12 349	27.7%	8 643	19.4%	8 273	19.2%	29 266	68.0%	6 063	39.5%
Other Materials	-	4 483	182	-	-	-	406	9.1%	588	13.1%	-	(100.0%)
Contracted services	6 334	6 544	656	10.4%	868	13.7%	424	6.5%	1 948	29.8%	2 074	51.6%
Transfers and grants	-	-	403	-	135	-	12 800	-	13 338	-	-	4.4%
Other expenditure	30 457	28 258	5 818	19.1%	9 191	30.2%	6 569	23.2%	21 578	76.4%	6 557	80.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	2%
Surplus/(Deficit)	(45 045)	(50 450)	13 338		10 466		(1 926)		21 878		13 825	
Transfers recognised - capital	-	-	13 930	-	850	-	-	-	14 680	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(45 045)	(50 450)	27 168		11 316		(1 926)		36 558		13 825	
Taxation	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(45 045)	(50 450)	27 168		11 316		(1 926)		36 558		13 825	
Surplus/(Deficit) attributable to municipality	(45 045)	(50 450)	27 168		11 316		(1 926)		36 558		13 825	
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(45 045)	(50 450)	27 168		11 316		(1 926)		36 558		13 825	

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

R thousands	2014/15											2013/14		Q3 of 2013/14 to Q3 of 2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter					
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget				
Cash Flow from Operating Activities																
Receipts	199 778	207 341	48 496	24.3%	44 289	22.2%	51 098	24.6%	143 883	69.4%	42 879	92.9%	19.2%			
Ratepayers and other	67 587	59 228	16 664	24.7%	19 208	28.4%	22 182	37.5%	58 055	86.0%	20 278	146.8%	8.4%			
Government - operating	52 787	48 616	25 037	47.4%	15 995	30.3%	13 558	28.0%	54 630	112.4%	11 815	93.7%	15.1%			
Government - capital	79 095	98 995	6 560	8.3%	8 820	11.2%	15 085	15.2%	30 485	30.8%	10 631	43.5%	41.9%			
Interest	309	500	215	69.6%	266	85.9%	232	46.5%	713	142.6%	155	132.9%	49.8%			
Dividends																
Payments	(134 496)	(136 116)	(34 822)	25.8%	(42 132)	31.2%	(32 745)	24.1%	(109 690)	80.6%	(27 644)	74.9%	19.5%			
Suppliers and employees	(134 478)	(135 403)	(34 822)	25.9%	(42 132)	31.3%	(32 745)	24.2%	(109 690)	81.0%	(27 600)	76.1%	18.6%			
Finance charges	(478)	(713)	-	-	-	-	-	-	-	-	(43)	48.6%	(100.0%)			
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-			
Net Cash from/(used) Operating Activities	64 822	71 225	13 674	21.1%	2 157	3.3%	19 353	25.8%	34 184	48.0%	15 235	(2 025.3%)	20.5%			
Cash Flow from Investing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments	(79 095)	(101 395)	(23 502)	29.7%	(8 564)	10.8%	(4 971)	4.9%	(37 037)	36.5%	(929)	17.3%	435.1%			
Capital assets	(79 095)	(101 395)	(23 502)	29.7%	(8 564)	10.8%	(4 971)	4.9%	(37 037)	36.5%	(929)	17.3%	435.1%			
Net Cash from/(used) Investing Activities	(79 095)	(101 395)	(23 502)	29.7%	(8 564)	10.8%	(4 971)	4.9%	(37 037)	36.5%	(929)	17.3%	435.1%			
Cash Flow from Financing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	(100.0%)		
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	(100.0%)		
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	(100.0%)		
Net Increase/(Decrease) in cash held	(14 273)	(30 170)	(9 828)	68.9%	(6 408)	44.9%	13 382	(44.4%)	(2 853)	9.5%	14 319	(33.0%)	(6.5%)			
Cash/cash equivalents at the year begin:																
	(23 581)	19 951	19 319	(81.9%)	9 491	(40.2%)	3 084	15.5%	19 319	96.8%	1 691	-	82.3%			
Cash/cash equivalents at the year end:																
	(37 854)	(10 219)	9 491	(25.1%)	3 084	(8.1%)	16 466	(161.1%)	16 466	(161.1%)	16 010	(51.4%)	2.8%			

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source															
Trade and Other Receivables from Exchange Transactions - Water	1 152	2.1%	714	1.3%	617	1.1%	51 809	95.4%	54 291	18.4%	-	-	-	-	
Trade and Other Receivables from Exchange Transactions - Electric	2 164	9.3%	1 881	8.1%	1 019	4.4%	18 228	78.3%	23 292	7.9%	-	-	-	-	
Receivables from Non-exchange Transactions - Property Rates	786	1.7%	655	1.4%	629	1.3%	44 697	95.6%	46 767	15.9%	-	-	-	-	
Receivables from Exchange Transactions - Waste Water Management	1 006	1.8%	719	1.3%	695	1.2%	54 895	95.8%	57 315	19.4%	-	-	-	-	
Receivables from Exchange Transactions - Waste Management	425	1.3%	398	1.2%	392	1.2%	31 397	96.3%	32 611	11.1%	-	-	-	-	
Receivables from Exchange Transactions - Property Rental Debtors	15	3.9%	9	2.4%	8	2.2%	340	91.4%	372	.1%	-	-	-	-	
Interest on Arrear Debtor Account	1 422	6.0%	1 375	5.8%	1 362	5.8%	19 359	82.3%	23 516	8.0%	-	-	-	-	
Recoverable unauthorised, irregular or fruitless and wasteful Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other	593	1.0%	428	.8%	351	.6%	55 448	97.6%	56 820	19.3%	-	-	-	-	
Total By Income Source	7 563	2.6%	6 178	2.1%	5 071	1.7%	276 172	93.6%	294 985	100.0%	-	-	-	-	
Debtors Age Analysis By Customer Group															
Organs of State	70	(56.0%)	39	(31.3%)	38	(30.1%)	(273)	217.4%	(125)	-	-	-	-	-	-
Commercial	2 363	25.0%	422	4.5%	303	3.2%	6 363	67.3%	9 451	3.2%	-	-	-	-	
Households	5 063	1.8%	5 652	2.0%	4 681	1.6%	269 456	94.6%	284 851	96.6%	-	-	-	-	
Other	68	8.4%	65	8.1%	49	6.1%	625	77.5%	807	3%	-	-	-	-	
Total By Customer Group	7 563	2.6%	6 178	2.1%	5 071	1.7%	276 172	93.6%	294 985	100.0%	-	-	-	-	

Contact Details

Municipal Manager	Mr DV Ngcobo	017 773 2031
Financial Manager	Alina Ngema	017 773 1329

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GOVAN MBEKI (MP307)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part1: Operating Revenue and Expenditure

	2014/15											2013/14		Q3 of 2013/14 to Q3 of 2014/15
	Budget		First Quarter			Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
	R thousands													
Operating Revenue and Expenditure														
Operating Revenue														(8.5%)
Property rates	1 592 998	1 546 477	392 290	24.6%	354 710	22.3%	330 732	21.4%	1 077 733	69.7%	361 470	78.5%	(30.4%)	
Property rates - penalties and collection charges	219 808	165 000	45 236	20.6%	46 599	21.2%	33 535	20.3%	125 370	76.0%	48 198	75.9%	-	
Service charges - electricity revenue	483 238	497 888	107 409	22.2%	103 555	21.4%	98 339	19.8%	309 303	62.1%	85 259	69.8%	15.3%	
Service charges - water revenue	275 317	291 317	66 931	24.3%	66 417	24.1%	75 819	26.0%	209 167	71.8%	56 267	68.8%	34.7%	
Service charges - sanitation revenue	76 733	89 094	20 384	26.6%	20 262	26.4%	21 840	24.5%	62 485	70.1%	18 132	78.2%	20.4%	
Service charges - refuse revenue	95 437	105 617	26 061	27.3%	23 289	24.4%	23 352	22.1%	72 723	68.5%	21 905	75.3%	6.6%	
Service charges - other	17 500	-	0	-	-	-	-	-	0	-	0	-	(100.0%)	
Rental of facilities and equipment	3 065	3 065	833	27.2%	(9 310)	(303.7%)	5 691	185.7%	(2 786)	(90.9%)	581	67.7%	87.8%	
Interest earned - external investments	1 581	37 667	646	40.9%	587	37.1%	522	14.4%	1 761	4.7%	580	98.6%	(8.9%)	
Interest earned - outstanding debtors	36 098	-	9 916	27.5%	7 374	20.4%	7 011	-	24 305	-	9 199	72.1%	(23.7%)	
Dividends received	-	-	-	-	-	-	12	-	-	-	12	-	(100.0%)	
Fines	7 378	25 000	1 049	14.2%	645	8.7%	(8 532)	(34.1%)	(6 839)	(27.4%)	754	51.0%	(1 231.7%)	
Licences and permits	5	-	5	-	-	-	-	-	-	-	3	25.3%	(100.0%)	
Agency services	23 264	23 264	6 545	28.1%	16 272	69.9%	34 194	147.0%	57 011	245.1%	19 190	92.3%	72.2%	
Transfers recognised - operational	224 188	224 188	88 988	39.7%	63 728	28.4%	25 270	11.5%	178 436	70.6%	92 458	112.5%	(72.2%)	
Other own revenue	29 397	29 372	12 553	42.8%	7 311	24.9%	8 576	29.2%	28 470	96.9%	8 229	152.6%	4.2%	
Gains on disposal of PPE	100 000	55 000	5 680	5.7%	7 983	8.0%	4 642	8.4%	18 314	33.3%	714	53.7%	54.9%	
Operating Expenditure	1 833 009	1 539 115	340 389	18.6%	251 721	13.7%	402 779	26.2%	994 888	64.6%	334 801	54.0%	20.3%	
Employee related costs	361 709	364 532	91 065	25.2%	94 160	25.0%	98 324	26.4%	281 549	77.2%	87 086	76.6%	10.6%	
Remuneration of councillors	18 544	16 544	3 552	19.2%	4 038	21.8%	4 114	24.9%	11 704	70.7%	4 484	70.8%	(8.2%)	
Debt impairment	114 773	125 984	8	-	-	-	-	-	8	-	-	-	-	
Depreciation and asset impairment	322 884	190 526	-	-	-	-	-	-	-	-	-	-	-	
Finance charges	6 510	2 727	3 032	46.6%	4 122	63.3%	10 617	389.3%	17 770	651.7%	5 123	259.8%	107.2%	
Bulk purchases	572 152	537 742	151 033	26.4%	80 783	14.1%	188 380	35.0%	420 196	78.1%	118 365	68.8%	59.2%	
Other Materials	95 536	64 706	14 309	15.0%	19 451	20.3%	17 351	26.8%	51 110	79.0%	21 569	70.2%	-	
Contracted services	58 375	58 795	26 405	45.2%	7 018	12.0%	10 543	17.9%	43 966	74.8%	12 745	65.6%	(17.3%)	
Transfers and grants	282 425	177 559	50 985	18.1%	42 149	14.9%	75 450	42.5%	168 585	94.9%	85 429	76.7%	(11.7%)	
Other expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(240 011)	7 361	51 902		102 990		(72 047)		82 844		26 670			
Transfers recognised - capital	71 781	81 781	36 351	50.6%	2	-	22 963	28.1%	59 316	72.5%	67 742	100.3%	(66.1%)	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	(5 300)	(76 417)	(24 559)	463.4%	(37 977)	716.6%	(5 083)	6.7%	(67 619)	88.5%	-	18.7%	(100.0%)	
Surplus/(Deficit) after capital transfers and contributions	(173 530)	12 726	63 694		65 015		(54 167)		74 541		94 412			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(173 530)	12 726	63 694		65 015		(54 167)		74 541		94 412			
Surplus/(Deficit) attributable to municipality	(173 530)	12 726	63 694		65 015		(54 167)		74 541		94 412			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(173 530)	12 726	63 694		65 015		(54 167)		74 541		94 412			

Part 2: Capital Revenue and Expenditure

	2014/15											2013/14		Q3 of 2013/14 to Q3 of 2014/15
	Budget		First Quarter			Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
	R thousands													
Capital Revenue and Expenditure														
Source of Finance														(10.7%)
National Government	141 993	141 993	39 552	27.9%	48 890	34.4%	11 647	8.2%	100 088	70.5%	13 044	39.4%	(7.6%)	
Provincial Government	71 781	71 781	35 744	49.8%	30 129	42.0%	11 591	16.1%	77 454	107.9%	12 549	88.5%	-	
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	5 300	5 300	3 724	-	184	3.5%	-	-	184	3.5%	-	-	-	
Transfers recognised - capital	77 081	77 081	39 468	51.2%	47 779	62.0%	11 591	15.0%	98 838	128.2%	12 549	77.3%	(7.6%)	
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Internally generated funds	64 912	64 912	84	.1%	1 111	1.7%	55	.1%	1 250	1.9%	495	23.3%	(88.9%)	
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	15.7%	
Capital Expenditure Standard Classification	141 993	141 993	39 552	27.9%	48 890	34.4%	11 647	8.2%	100 088	70.5%	13 044	39.4%	(10.7%)	
Governance and Administration	3 450	3 450	28	.8%	1 372	39.8%	368	10.7%	1 769	51.3%	106	4.7%	248.7%	
Executive & Council	300	300	4	1.3%	84	28.1%	16	5.3%	104	34.7%	45	41.3%	(64.6%)	
Budget & Treasury Office	-	-	24	-	1 236	-	351	-	1 612	-	16	1.9%	2 087.7%	
Corporate Services	3 150	3 150	-	-	52	1.6%	1	-	53	1.7%	45	15.4%	(98.2%)	
Community and Public Safety	16 891	16 891	8 134	48.2%	8 930	52.9%	1 865	11.0%	18 930	112.1%	1 909	40.1%	(2.3%)	
Community & Social Services	6 731	6 731	1 709	25.4%	2 634	39.1%	1 434	21.3%	5 777	85.8%	343	28.8%	318.0%	
Sport and Recreation	10 000	10 000	6 425	64.3%	6 296	63.0%	431	4.3%	13 153	131.5%	1 566	49.1%	(72.5%)	
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	
Housing	160	160	-	-	-	-	-	-	-	-	-	66.8%	-	
Hope	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	79 652	79 652	11 983	15.0%	15 214	19.1%	6 399	8.0%	33 596	42.2%	4 743	44.5%	34.9%	
Planning and Development	15 442	15 442	19	.1%	19	.1%	46	.3%	84	.5%	219	4.8%	(79.1%)	
Road Transport	63 710	63 710	11 964	18.8%	15 195	23.9%	6 363	10.0%	33 512	52.6%	4 523	48.3%	40.5%	
Environmental Protection	500	500	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	42 000	42 000	19 406	46.2%	23 373	55.7%	3 014	7.2%	45 794	109.0%	6 287	37.2%	(52.1%)	
Electricity	17 500	17 500	-	-	4 268	24.4%	1 105	6.3%	5 373</					

Part 3: Cash Receipts and Payments

R thousands	2014/15											2013/14		Q3 of 2013/14 to Q3 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	1 389 985	1 389 985	457 017	32.9%	428 034	30.8%	328 972	23.7%	1 214 024	87.3%	432 871	80.8%	(24.0%)	
Ratepayers and other	1 052 434	1 052 434	315 473	28.9%	325 403	29.9%	274 640	25.1%	815 517	83.8%	297 991	74.5%	(7.7%)	
Government - operating	224 188	224 188	79 988	35.7%	64 350	28.7%	25 720	11.5%	170 057	75.9%	92 458	12.5%	(72.2%)	
Government - capital	71 781	71 781	60 910	84.9%	37 716	52.5%	28 083	39.1%	126 710	176.5%	42 242	91.0%	(33.5%)	
Interest	1 581	1 581	646	40.9%	565	35.7%	529	33.4%	1 740	110.0%	580	87.0%	(8.9%)	
Dividends														
Payments	(1 273 795)	(1 273 795)	(468 150)	36.8%	(343 798)	27.0%	(364 366)	28.6%	(1 176 312)	92.3%	(354 012)	72.7%	2.9%	
Suppliers and employees	(1 208 909)	(1 208 909)	(437 830)	36.2%	(333 606)	27.6%	(343 207)	28.4%	(1 114 642)	92.2%	(336 144)	72.4%	2.1%	
Finance charges	(6 510)	(6 510)	(3 913)	60.1%	(3 249)	49.9%	(10 617)	163.1%	(17 779)	273.1%	(5 123)	80.9%	107.2%	
Transfers and grants	(58 375)	(58 375)	(26 407)	45.2%	(6 942)	11.9%	(10 543)	18.1%	(43 891)	75.7%	(12 745)	82.9%	(17.3%)	
Net Cash from/(used) Operating Activities	116 190	116 190	(11 132)	(9.6%)	84 238	72.5%	(35 394)	(30.5%)	37 712	32.5%	78 859	(72.7%)	(144.9%)	
Cash Flow from Investing Activities														
Receipts	92 879	92 879	8 013	8.6%	31 144	33.5%	5 709	6.1%	44 866	48.3%	524	65.8%	989.2%	
Proceeds on disposal of PPE	88 414	88 414	5 690	6.4%	30 876	34.9%	4 642	5.3%	41 207	46.6%	714	60.7%	549.7%	
Decrease in non-current debtors	5 282	5 282	-	-	-	-	-	-	-	-	321	56.4%	(100.0%)	
Decrease in other non-current receivables			2 323	-	424	-	1 067	-				-	(100.0%)	
Decrease (increase) in non-current investments	(816)	(816)	-	-	(156)	18.1%	-	-	3 815	-				
Payments	(136 693)	(136 693)	(39 552)	28.9%	(47 741)	34.9%	(11 647)	8.5%	(88 940)	72.4%	(10 044)	82.7%	(10.7%)	
Capital assets	(136 693)	(136 693)	(39 552)	28.9%	(47 741)	34.9%	(11 647)	8.5%	(88 940)	72.4%	(13 044)	82.7%	(10.7%)	
Net Cash from/(used) Investing Activities	(43 814)	(43 814)	(31 539)	72.0%	(16 597)	37.9%	(5 956)	13.6%	(54 074)	123.4%	(12 520)	83.9%	(52.6%)	
Cash Flow from Financing Activities														
Receipts	1 009	1 009	586	58.1%	43	4.3%	(31)	(3.1%)	598	59.2%	48	328.1%	(165.0%)	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	1 009	1 009	586	58.1%	43	4.3%	(31)	(3.1%)	598	59.2%	48	328.1%	(165.0%)	
Payments	(3 012)	(3 012)	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	(3 012)	(3 012)	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	(2 002)	(2 002)	586	(29.3%)	43	(2.2%)	(31)	1.6%	598	(29.9%)	48	45.2%	(165.0%)	
Net Increase/(Decrease) in cash held	70 373	70 373	(42 086)	(59.8%)	67 685	96.2%	(41 363)	(58.8%)	(15 764)	(22.4%)	66 388	25.0%	(162.3%)	
Cash/cash equivalents at the year begin:	(191 407)	(191 407)	16 232	(8.5%)	(25 854)	13.5%	41 831	(21.9%)	16 232	(8.5%)	(67 732)	100.0%	(147.7%)	
Cash/cash equivalents at the year end:	(121 034)	(121 034)	(25 854)	21.4%	41 831	(34.6%)	468	(4.4%)	468	(4.4%)	(21 344)	11.2%	(102.2%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	10 659	3.7%	14 919	5.1%	6 507	2.2%	29 915	89.0%	291 901	34.2%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	6 471	6.1%	7 162	6.8%	3 279	3.1%	88 987	84.0%	105 898	12.4%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 149	3.0%	2 297	3.2%	1 688	2.3%	66 103	91.5%	72 237	8.5%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 453	2.5%	4 270	3.0%	2 524	1.8%	130 187	92.7%	140 435	16.4%	-	-	-
Receivables from Exchange Transactions - Waste Management	2 061	1.5%	2 345	1.8%	2 345	1.8%	126 411	94.9%	133 162	15.6%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Account	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 022	9%	985	.9%	5 867	5.3%	102 316	92.9%	110 189	12.9%	-	-	-
Total By Income Source	25 816	3.0%	31 978	3.7%	22 209	2.6%	773 819	90.6%	853 822	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	1 154	7.6%	800	5.2%	876	5.7%	12 453	81.5%	15 284	1.8%	-	-	-
Commercial	6 039	7.5%	5 848	7.3%	2 671	3.3%	65 810	81.9%	80 369	9.4%	-	-	-
Households	18 313	2.5%	25 098	3.5%	13 460	1.9%	667 153	92.1%	724 024	84.8%	-	-	-
Other	309	.9%	232	.7%	5 202	15.2%	28 402	83.2%	34 146	4.0%	-	-	-
Total By Customer Group	25 816	3.0%	31 978	3.7%	22 209	2.6%	773 819	90.6%	853 822	100.0%	-	-	-

Contact Details

Municipal Manager	Mr M F Mahlangu	017 620 6287
Financial Manager	Mr J.M. Mokgatsi	017 620 6275

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: GERT SIBANDE (DC30)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part1: Operating Revenue and Expenditure

R thousands	2014/15											2013/14	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	387 239	316 171	113 980	29.4%	95 572	24.7%	90 574	28.6%	300 126	94.9%	84 128	79.2%	7.7%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	1 500	2 152	-	-	-	-	-	333	15.5%	333	15.5%	-	(100.0%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	3 420	2 653	522	15.3%	(202)	(5.9%)	896	33.8%	1 215	45.8%	921	65.1%	(2.8%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	381 781	309 080	112 351	29.4%	95 230	24.9%	88 545	28.6%	298 125	95.8%	82 476	95.5%	7.4%
Other own revenue	538	2 286	1 108	205.8%	544	101.2%	801	35.0%	2 453	107.3%	731	4.4%	9.5%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	397 106	324 126	53 101	13.4%	65 982	16.6%	60 664	18.7%	179 747	55.5%	88 790	56.0%	(31.7%)
Employee related costs	107 137	101 633	23 653	22.1%	24 127	22.5%	24 720	24.3%	72 500	71.3%	20 222	61.0%	21.8%
Remuneration of councillors	12 413	12 840	2 446	19.7%	2 528	20.4%	2 388	18.7%	7 372	57.4%	2 648	62.3%	(9.5%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	18 746	17 933	4 448	23.7%	4 448	23.7%	4 448	24.8%	13 343	74.4%	4 517	72.7%	(1.5%)
Finance charges	3 551	830	(151)	(4.2%)	495	13.9%	-	-	344	41.5%	1	54.8%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	1 910	1 910	112	5.9%	732	38.3%	342	17.9%	1 186	62.1%	432	69.3%	(20.7%)
Transfers and grants	220 577	148 714	15 670	7.1%	21 852	9.9%	19 457	13.1%	56 980	38.3%	52 474	50.3%	(62.9%)
Other expenditure	32 773	40 266	6 923	21.1%	11 800	36.0%	9 299	23.1%	28 022	69.6%	8 426	69.2%	10.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Surplus/(Deficit)	(9 867)	(7 955)	60 880		29 590		29 910		120 379		(4 662)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(9 867)	(7 955)	60 880		29 590		29 910		120 379		(4 662)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(9 867)	(7 955)	60 880		29 590		29 910		120 379		(4 662)		
Surplus/(Deficit) attributable to municipality	(9 867)	(7 955)	60 880		29 590		29 910		120 379		(4 662)		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(9 867)	(7 955)	60 880		29 590		29 910		120 379		(4 662)		

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

R thousands	2014/15											2013/14		Q3 of 2013/14 to Q3 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	387 239	316 171	116 310	30.0%	91 679	23.7%	90 574	28.6%	298 563	94.4%	84 128	79.2%	7.7%	
Ratepayers and other	2 038	4 438	3 448	169.2%	714	35.0%	1 134	25.5%	5 296	119.3%	731	4.3%	55.2%	
Government - operating	381 781	309 080	112 341	29.4%	90 436	23.7%	88 545	28.6%	291 321	94.3%	82 476	95.5%	7.4%	
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	3 420	-	2 653	522	15.3%	-	529	15.5%	896	33.8%	1 947	73.4%	921	65.1% (2.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(397 106)	(306 194)	(82 344)	20.7%	(74 675)	18.8%	(44 985)	14.7%	(202 005)	66.0%	(80 761)	62.1%	(44.3%)	
Suppliers and employees	(172 976)	(156 640)	(66 674)	38.5%	(52 328)	30.3%	(25 528)	16.3%	(144 530)	92.3%	(28 257)	84.9%	(9.8%)	
Finance charges	(3 551)	(330)	-	-	(495)	13.9%	-	-	(495)	59.6%	(1)	54.8%	(100.0%)	
Transfers and grants	(220 577)	(148 714)	(15 670)	7.1%	(21 852)	9.9%	(19 457)	13.1%	(56 980)	38.3%	(52 474)	47.9%	(62.9%)	
Net Cash from/(used) Operating Activities	(9 867)	9 977	33 966	(344.2%)	17 003	(172.3%)	45 589	456.9%	96 559	967.8%	3 387	(170.7%)	1 254.1%	
Cash Flow from Investing Activities														
Receipts	-	-	(16 000)	-	(16 000)	-	4 000	-	(28 000)	-	64 000	-	(93.8%)	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	(16 000)	-	(16 000)	-	4 000	-	(28 000)	-	64 000	-	(93.8%)	
Payments	(12 000)	(7 350)	(3)	-	(371)	3.1%	(1 003)	13.6%	(1 376)	18.7%	(1 319)	66.1%	(23.9%)	
Capital assets	(12 000)	(7 350)	(3)	-	(371)	3.1%	(1 003)	13.6%	(1 376)	18.7%	(1 319)	66.1%	(23.9%)	
Net Cash from/(used) Investing Activities	(12 000)	(7 350)	(16 003)	133.4%	(16 371)	136.4%	2 997	(40.8%)	(29 376)	399.7%	62 651	66.1%	(95.2%)	
Cash Flow from Financing Activities														
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(8 000)	(7 840)	-	-	(3 840)	48.0%	-	-	(3 840)	49.0%	-	51.4%	-	
Repayment of borrowing	(8 000)	(7 840)	-	-	(3 840)	48.0%	-	-	(3 840)	49.0%	-	51.4%	-	
Net Cash from/(used) Financing Activities	(8 000)	(7 840)	-	-	(3 840)	48.0%	-	-	(3 840)	49.0%	-	51.4%	-	
Net Increase/(Decrease) in cash held	(29 867)	(5 213)	17 963	(60.1%)	(3 208)	10.7%	49 586	(932.1%)	63 341	(1 215.1%)	66 048	(44.9%)	(26.4%)	
Cash/cash equivalents at the year begin:	60 172	13 611	13 611	22.6%	31 574	52.5%	28 365	208.4%	13 611	100.0%	19 922	99.6%	42.4%	
Cash/cash equivalents at the year end:	30 305	8 398	31 574	104.2%	28 366	93.6%	76 952	916.3%	76 952	916.3%	85 970	4 161.8%	10.5%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 156	100.0%	-	-	-	-	-	-	1 156	100.0%	-	-	-
Total By Income Source	1 156	100.0%	-	-	-	-	-	-	1 156	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 156	100.0%	-	-	-	-	-	-	1 156	100.0%	-	-	-
Total By Customer Group	1 156	100.0%	-	-	-	-	-	-	1 156	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Creditor Age Analysis
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	4 965	19.2%	-	-	-	-	20 882	80.8%	25 847	100.0%	-
Total	4 965	19.2%	-	-	-	-	20 882	80.8%	25 847	100.0%	

Contact Details

Municipal Manager	C A Hable	017 801 7008
Financial Manager	A Y Singh	017 801 7013

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: VICTOR KHANYE (MP311)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part1: Operating Revenue and Expenditure

Part I: Operating Revenue and Expenditure R thousands	2014/15										2013/14	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget
Operating Revenue and Expenditure												
Operating Revenue	-	-	106 697	-	102 548	-	42 648	-	251 893	-	76 464	82.0%
Property rates	-	-	20 603	-	14 165	-	1 713	-	36 452	-	9 478	74.2%
Property - penalties and collection charges	-	-										(81.9%)
Service charges - electricity revenue	-	-	26 598	-	34 893	-	19 861	-	81 352	-	24 714	80.3%
Service charges - water revenue	-	-	18 712	-	13 514	-	7 886	-	40 112	-	12 117	81.1%
Service charges - sanitation revenue	-	-	2 202	-	2 138	-	1 419	-	5 780	-	2 015	76.3%
Service charges - refuse revenue	-	-	2 444	-	2 481	-	1 652	-	6 578	-	2 267	77.5%
Service charges - other	-	-										(27.1%)
Rental of facilities and equipment	-	-	622	-	555	-	373	-	1 550	-	586	76.7%
Interest earned - external investments	-	-	148	-	107	-	80	-	335	-	242	73.1%
Interest earned - outstanding debtors	-	-	6 373	-	5 999	-	4 224	-	16 595	-	5 470	76.4%
Dividends received	-	-										(22.8%)
Fines	-	-	11	-	123	-	25	-	159	-	50	82.8%
Licences and permits	-	-	718	-	617	-	330	-	1 665	-	619	77.0%
Agency services	-	-	4 380	-	4 627	-	36	-	9 043	-	4 032	85.8%
Transfers recognised - operational	-	-	23 410	-	19 714	-	-	-	43 124	-	13 551	92.1%
Other own revenue	-	-	467	-	3 606	-	5 043	-	9 116	-	1 313	160.3%
Gains on disposal of PPE	-	-	7	-	9	-	6	-	23	-	9	435.8%
Operating Expenditure	-	-	68 654	-	70 882	-	46 904	-	186 440	-	55 187	77.1%
Employee related costs	-	-	22 719	-	23 454	-	15 455	-	61 629	-	21 702	76.0%
Remuneration of councillors	-	-	1 477	-	1 505	-	1 042	-	4 024	-	1 647	82.2%
Debt impairment	-	-	5 000	-	5 000	-	3 634	-	13 634	-	(8 402)	74.8%
Depreciation and asset impairment	-	-	1 557	-	1 557	-	1 038	-	4 152	-	1 498	75.1%
Finance charges	-	-	373	-	574	-	339	-	1 286	-	439	88.4%
Bulk purchases	-	-	21 283	-	26 069	-	17 693	-	65 045	-	21 397	73.5%
Other Materials	-	-	3 414	-	2 357	-	2 565	-	8 337	-	3 840	76.9%
Contracted services	-	-	2 276	-	2 114	-	649	-	5 038	-	2 229	78.5%
Transfers and grants	-	-	1 211	-	1 095	-	442	-	2 748	-	2 810	78.6%
Other expenditure	-	-	9 344	-	7 156	-	4 045	-	20 545	-	8 009	92.8%
Loss on disposal of PPE	-	-									14	(49.5%)
Surplus/(Deficit)	-	-	38 043	-	31 666	-	(4 255)	-	65 454	-	21 278	
Transfers recognised - capital	-	-										-
Contributions recognised - capital	-	-										-
Contribute assets	-	-										-
Surplus/(Deficit) after capital transfers and contributions	-	-	38 043	-	31 666	-	(4 255)	-	65 454	-	21 278	
Taxation	-	-										-
Surplus/(Deficit) after taxation	-	-	38 043	-	31 666	-	(4 255)	-	65 454	-	21 278	
Attributable to minorities	-	-										-
Surplus/(Deficit) attributable to municipality	-	-	38 043	-	31 666	-	(4 255)	-	65 454	-	21 278	
Share of surplus/(deficit) of associate	-	-										-
Surplus/(Deficit) for the year	-	-	38 043	-	31 666	-	(4 255)	-	65 454	-	21 278	

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

R thousands	2014/15											2013/14		Q3 of 2013/14 to Q3 of 2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter					
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget				
Cash Flow from Operating Activities																
Receipts	316 828	316 828	106 697	33.7%	103 116	32.5%	51 874	16.4%	261 687	82.6%	67 434	79.6%	(23.1%)			
Ratepayers and other	233 077	233 077	76 766	32.9%	77 296	33.2%	46 178	19.8%	200 241	85.9%	63 642	83.9%	(27.4%)			
Government - operating	61 676	61 676	23 410	38.0%	19 714	32.0%	-	-	43 124	69.9%	-	68.6%	-			
Government - capital																
Interest	22 075	22 075	6 521	29.5%	6 106	27.7%	5 696	25.8%	18 322	83.0%	3 792	67.3%	50.2%			
Dividends																
Payments	(279 823)	(279 823)	(103 001)	36.8%	(71 089)	25.4%	(62 973)	22.5%	(237 063)	84.7%	(50 690)	74.0%	24.2%			
Suppliers and employees	(277 863)	(277 863)	(101 417)	36.5%	(69 421)	25.0%	(61 731)	22.2%	(232 569)	83.7%	(47 940)	73.3%	28.8%			
Finance charges	(1 909)	(1 909)	(373)	19.5%	(574)	30.1%	(367)	19.2%	(1 313)	68.6%	(437)	88.3%	(16.2%)			
Transfers and grants	(51)	(51)	(1 211)	2 378.8%	(1 095)	2 149.8%	(875)	1 717.8%	(3 181)	6 246.5%	(2 313)	92.6%	(62.2%)			
Net Cash from/(used) Operating Activities	37 095	37 095	3 696	10.0%	32 027	86.5%	(11 099)	(30.0%)	24 624	66.5%	16 745	1513.3%	(166.3%)			
Cash Flow from Investing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(5 518)	(5 518)	-	-	-	-	-	-	-	-	-	-	8.6%	-	-	
Capital assets	(5 518)	(5 518)	-	-	-	-	-	-	-	-	-	-	8.6%	-	-	
Net Cash from/(used) Investing Activities	(5 518)	(5 518)	-	-	-	-	-	-	-	-	-	-	8.6%	-	-	
Cash Flow from Financing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(5 273)	(5 273)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	(5 273)	(5 273)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	(5 273)	(5 273)	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	26 214	26 214	3 696	14.1%	32 027	122.2%	(11 099)	(42.3%)	24 624	93.9%	16 745	(273.0%)	(166.3%)			
Cash/cash equivalents at the year begin:	1 138	1 138	25 628	2 262.9%	29 324	2 577.8%	61 351	5 393.3%	25 628	2 232.9%	25 918	2 252.9%	136.7%			
Cash/cash equivalents at the year end:	27 352	27 352	29 324	107.2%	61 351	224.3%	50 252	183.7%	50 252	183.7%	42 663	(836.1%)	17.8%			

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	6 307	5.2%	4 865	4.0%	2 722	2.3%	107 039	88.5%	120 934	36.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	4 732	42.5%	578	5.2%	496	4.5%	5 331	47.9%	11 136	3.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 196	5.2%	2 512	4.1%	2 272	3.7%	53 735	87.1%	61 715	18.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	584	4.0%	298	2.0%	232	1.6%	13 505	92.4%	14 620	4.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	293	3.0%	222	2.3%	195	2.0%	8 914	92.6%	9 624	2.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 899	1.7%	1 621	1.4%	1 676	1.5%	109 681	95.5%	114 878	34.5%	-	-	-	-
Total By Income Source	17 012	5.1%	10 097	3.0%	7 594	2.3%	298 205	89.6%	332 907	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17 012	5.1%	10 097	3.0%	7 594	2.3%	298 205	89.6%	332 907	100.0%	-	-	-	-
Total By Customer Group	17 012	5.1%	10 097	3.0%	7 594	2.3%	298 205	89.6%	332 907	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total			
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis												
Bulk Electricity	6 470	100.0%	-	-	-	-	-	-	6 470	53.7%	-	-
Bulk Water	2 916	100.0%	-	-	-	-	-	-	2 916	24.2%	-	-
PAYE deductions	835	100.0%	-	-	-	-	-	-	835	6.9%	-	-
VAT (output less input)	(40)	100.0%	-	-	-	-	-	-	(40)	(3%)	-	-
Pensions / Retirement	624	100.0%	-	-	-	-	-	-	624	5.2%	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 154	100.0%	-	-	-	-	-	-	1 154	9.6%	-	-
Auditor-General	94	100.0%	-	-	-	-	-	-	94	.8%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-
Total	12 053	100.0%	-	-	-	-	-	-	12 053	100.0%	-	-

Contact Details

Municipal Manager	BS Riba (Acting)	013 665 6005
Financial Manager	Mr Carlos Barnard	013 665 6000

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: EMALAHLENI (MP) (MP312)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part1: Operating Revenue and Expenditure

	2014/15										2013/14		Q3 of 2013/14 to Q3 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
	R thousands													
Operating Revenue and Expenditure														
Operating Revenue	1 921 545	1 887 659	486 456	25.3%	456 356	23.7%	390 083	20.7%	1 332 896	70.6%	357 424	73.4%	9.1%	
Property rates	298 838	293 555	81 349	27.2%	82 451	27.6%	82 022	27.9%	245 822	83.7%	69 395	81.4%	18.2%	
Service charges - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	793 418	773 548	193 461	24.4%	168 356	21.2%	160 053	20.7%	521 870	67.5%	147 320	61.9%	8.6%	
Service charges - water revenue	320 006	319 797	61 292	19.2%	77 871	24.3%	70 811	22.1%	209 974	65.7%	69 713	99.8%	1.6%	
Service charges - sanitation revenue	117 170	117 121	27 979	23.9%	30 095	25.7%	26 810	22.9%	84 884	72.5%	27 875	87.0%	(3.8%)	
Service charges - refuse revenue	70 514	69 796	17 626	25.0%	17 980	25.5%	18 190	26.0%	53 757	77.0%	15 819	69.9%	14.7%	
Rental of facilities and equipment	3 000	390	67	2.2%	298	9.9%	93	23.8%	458	117.2%	45	93.8%	107.8%	
Interest earned - external investments	10 865	10 865	2 632	24.2%	2 981	27.4%	2 756	25.4%	8 370	77.0%	2 651	63.5%	4.0%	
Interest earned - outstanding debtors	1 542	1 542	127	8.2%	195	33.2%	332	21.5%	655	42.4%	189	34.4%	76.2%	
Dividends received	-	48 815	16 830	-	17 947	-	17 033	34.9%	51 810	106.1%	13 763	112.2%	23.8%	
Fines	4 395	5 045	716	16.3%	443	10.1%	695	16.5%	1 994	39.5%	831	108.8%	-4%	
Licences and permits	2 419	2 418	547	22.6%	408	16.9%	993	38.2%	1 678	77.7%	809	76.1%	14.1%	
Agency services	22 481	22 481	5 614	25.0%	535	2.4%	5 965	26.1%	12 014	53.4%	6 539	62.3%	(10.3%)	
Transfers recognised - operational	219 579	211 767	72 735	33.1%	50 874	23.2%	1 934	9.9%	125 543	59.3%	-	72.3%	(100.0%)	
Other own revenue	57 327	10 920	5 481	9.6%	5 921	10.3%	2 466	23.4%	13 886	131.8%	2 477	45.8%	(5%)	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	1 921 544	1 885 438	351 337	18.3%	326 862	17.0%	351 742	18.6%	1 029 941	54.3%	305 242	54.0%	15.2%	
Employee related costs	485 268	473 289	110 982	22.9%	114 604	23.6%	121 882	25.5%	346 468	73.2%	96 968	69.7%	24.7%	
Remuneration of councillors	19 144	19 381	4 725	24.7%	4 727	24.7%	4 720	24.4%	14 172	73.1%	5 440	78.3%	(13.2%)	
Debt impairment	213 620	137 428	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and asset impairment	165 000	165 000	-	-	-	-	-	-	-	-	-	-	-	
Finance charges	12 920	16 130	283	2.2%	7 919	61.3%	463	2.9%	8 665	53.7%	308	43.1%	50.6%	
Bulk purchases	738 297	714 299	146 552	19.8%	88 389	12.0%	141 347	19.8%	376 288	52.7%	133 360	66.1%	6.0%	
Other Materials	85 919	107 781	26 096	30.4%	28 704	33.4%	23 318	21.6%	78 116	72.5%	22 185	61.5%	-3.1%	
Contracted services	17 105	83 572	14 956	87.4%	37 256	217.8%	15 009	18.0%	67 221	80.4%	10 456	74.2%	43.5%	
Transfers and grants	34 548	21 858	5 401	15.6%	5 622	16.9%	5 499	25.2%	16 721	76.5%	3 994	57.0%	37.7%	
Other expenditure	149 825	156 710	42 343	28.3%	39 440	26.3%	40 505	25.8%	122 288	78.0%	32 531	62.7%	24.5%	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	0	(7 779)	135 119		129 495		38 341		302 955		52 182			
Transfers recognised - capital	159 916	165 637	1 740	1.1%	1 681	1.1%	(366)	(2.1%)	3 065	1.9%	-	1.4%	(100.0%)	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	159 916	157 858	136 859		131 175		37 985		306 020		52 182			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	159 916	157 858	136 859		131 175		37 985		306 020		52 182			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	159 916	157 858	136 859		131 175		37 985		306 020		52 182			
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	159 916	157 858	136 859		131 175		37 985		306 020		52 182			

Part 2: Capital Revenue and Expenditure

	2014/15										2013/14		Q3 of 2013/14 to Q3 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
	R thousands													
Capital Revenue and Expenditure														
Source of Finance	159 916	159 916	25 287	15.8%	57 440	35.9%	28 739	18.0%	111 466	69.7%	4 960	5.5%	479.4%	
National Government	130 290	130 290	23 508	18.0%	55 328	42.5%	25 840	19.8%	104 676	80.3%	3 113	5.0%	730.1%	
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	
District Municipality	29 626	29 626	-	-	-	-	-	-	-	-	-	-	-	
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers recognised - capital	159 916	159 916	23 508	14.7%	55 328	34.8%	25 840	16.2%	104 676	65.5%	3 113	4.2%	730.1%	
Borrowing	-	-	268	-	794	-	591	-	1 653	-	101	-	483.6%	
Internally generated funds	-	-	1 510	-	1 318	-	2 309	-	5 137	-	1 746	-	22.4%	
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	
Capital Expenditure Standard Classification	159 916	159 916	25 287	15.8%	57 440	35.9%	28 739	18.0%	111 466	69.7%	4 960	5.5%	479.4%	
Governance and Administration	-	-	-	-	371	-	-	-	371	-	-	30	1.5%	
Executive & Council	-	-	-	-	371	-	-	-	371	-	-	-	-	
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	
Community and Public Safety	3 716	3 716	467	12.6%	5 715	153.8%	3 879	104.4%	10 061	270.8%	332	21.2%	1 067.4%	
Community & Social Services	-	-	-	-	253	-	549	-	801	-	101	4.1%	442.0%	
Sport and Recreation	-	-	467	-	1 197	-	2 629	-	4 293	-	-	-	(100.0%)	
Public Safety	3 716	3 716	-	-	4 265	14.8%	131	3.5%	4 396	118.3%	231	19.9%	(45.5%)	
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Hospitals	-	-	-	-	-	-	-	-	-	-	-	-	-	
Economic and Environmental Services	42 125	42 125	7 219	17.1%	8 868	21.1%	1 754	4.2%	17 842	42.4%	716	45.0%	144.9%	
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	(100.0%)	
Road Transport	42 125	42 125	7 219	17.1%	8 868	21.1%	1 712	4.1%	17 800	42.3%	716	-	139.0%	
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	
Trading Services	109 094	109 094	17 600	16.1%	42 363	38.8%	22 815	20.9%	82 778	75.9%	3 866	4.2%	490.1%	
Electricity	10 652	10 652	2 934	27.5%	2 128	20.0%	4 678	43.9%	9 739	91.4%	2 399	8.0%	95.0%	
Water	23 096	23 096	-	-	-	-	-	-	-	-	-	-	-	
Waste Water Management	69 990	69 990	14 667	21.0%	18 715	26.7%	18 137	25.9%	51 519	73.6%	1 027	3.2%	1 666.0%	
Waste Management	5 356	5 356	-	-	713	13.3%	-	-	713	13.3%	265	7.2%	(100.0%)	
Other	4 981	4 981	-	-	123	2.5%	291	5.8%</						

Part 3: Cash Receipts and Payments

R thousands	2014/15											2013/14		Q3 of 2013/14 to Q3 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	1 840 129	1 840 129	2 471 074	134.3%	461 515	25.1%	416 743	22.6%	3 349 333	182.0%	365 522	76.9%	14.0%	
Ratepayers and other	1 410 277	1 410 277	1 987 302	140.9%	390 625	27.7%	397 276	28.2%	2 775 204	196.8%	351 529	76.8%	13.0%	
Government - operating	219 579	219 579	422 113	192.2%	52 748	24.0%	2 102	1.0%	476 963	217.2%	42	73.5%	4 870.9%	
Government - capital	159 916	159 916	-	-	-	-	-	-	-	-	-	-	-	
Interest	50 357	50 357	61 659	122.4%	18 142	36.0%	17 366	34.5%	97 166	193.0%	13 952	96.3%	24.5%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(1 467 547)	(1 467 547)	(2 443 052)	166.5%	(469 273)	32.0%	(404 723)	27.6%	(3 317 048)	226.0%	(385 476)	91.4%	5.0%	
Suppliers and employees	(1 416 869)	(1 416 869)	(2 437 368)	172.0%	(455 532)	32.2%	(398 762)	28.1%	(3 291 651)	232.3%	(381 174)	91.3%	4.5%	
Finance charges	(16 130)	(16 130)	(283)	1.8%	(7 919)	48.1%	(463)	2.9%	(8 666)	53.7%	(308)	43.1%	50.6%	
Transfers and grants	(34 548)	(34 548)	(5 401)	15.6%	(5 822)	16.9%	(5 409)	15.9%	(16 721)	48.4%	(3 994)	-	37.7%	
Net Cash from/(used) Operating Activities	372 583	372 583	28 023	7.5%	(7 758)	(2.1%)	12 028	3.2%	32 285	8.7%	(19 953)	(2.7%)	(160.2%)	
Cash Flow from Investing Activities														
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	6.0%	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(159 916)	(159 916)	-	-	-	-	-	-	-	-	-	-	1%	
Capital assets	(159 916)	(159 916)	-	-	-	-	-	-	-	-	-	-	1%	
Net Cash from/(used) Investing Activities	(159 916)	(159 916)	-	-	-	-	-	-	-	-	-	-	(13.7%)	
Cash Flow from Financing Activities														
Receipts	5 000	5 000	-	-	-	-	-	-	-	-	-	-	11.7%	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	5 000	5 000	-	-	-	-	-	-	-	-	-	-	11.7%	
Payments	(21 798)	(21 798)	(283)	1.3%	-	-	(210)	1.0%	(493)	2.3%	-	1.9%	(100.0%)	
Repayment of borrowing	(21 798)	(21 798)	(283)	1.3%	-	-	(210)	1.0%	(493)	2.3%	-	1.9%	(100.0%)	
Net Cash from/(used) Financing Activities	(16 798)	(16 798)	(283)	1.7%	-	-	(210)	1.3%	(493)	2.9%	-	(17.9%)	(100.0%)	
Net Increase/(Decrease) in cash held	195 869	195 869	27 740	14.2%	(7 758)	(4.0%)	11 810	6.0%	31 792	16.2%	(19 953)	2.0%	(159.2%)	
Cash/cash equivalents at the year begin:	-	-	(34 710)	-	(6 970)	-	(14 728)	-	(34 710)	-	(10 126)	(404.2%)	(245.4%)	
Cash/cash equivalents at the year end:	195 869	195 869	(6 970)	(3.6%)	(14 728)	(7.5%)	(2 918)	(1.5%)	(2 918)	(1.5%)	(9 827)	(5.1%)	(70.3%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	32 198	6.7%	18 594	3.9%	14 515	3.0%	414 084	86.4%	479 392	30.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	37 471	11.5%	15 364	4.7%	10 323	3.2%	262 256	80.6%	325 416	20.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	25 882	13.8%	10 251	5.5%	8 789	4.7%	142 411	76.0%	187 334	12.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 136	6.2%	6 036	3.7%	5 017	3.1%	142 671	87.1%	163 861	10.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 424	4.7%	3 320	2.9%	2 972	2.6%	103 911	89.9%	115 627	7.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Account	4 317	1.8%	6 452	2.8%	6 193	2.6%	217 305	92.8%	234 268	15.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	13 273	27.9%	3 010	6.3%	1 183	2.5%	30 063	63.3%	47 530	3.1%	-	-	-	-
Total By Income Source	128 703	8.3%	63 029	4.1%	48 993	3.2%	1 312 702	84.5%	1 553 427	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 891	12.3%	2 361	7.5%	1 389	4.4%	24 022	75.9%	31 663	2.0%	-	-	-	-
Commercial	48 721	28.8%	13 909	8.2%	8 702	5.1%	98 105	57.9%	169 438	10.9%	-	-	-	-
Households	71 337	6.7%	44 257	4.2%	36 325	3.4%	913 074	85.7%	1 064 994	68.6%	-	-	-	-
Other	4 753	1.7%	2 502	.9%	2 577	.9%	277 500	96.6%	287 332	18.5%	-	-	-	-
Total By Customer Group	128 703	8.3%	63 029	4.1%	48 993	3.2%	1 312 702	84.5%	1 553 427	100.0%	-	-	-	-

Contact Details

Municipal Manager	Mr T Jansen Van Vuuren	013 690 6208
Financial Manager	Mr J B Dorling	013 690 6725

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: STEVE TSHWETE (MP313)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part1: Operating Revenue and Expenditure

	2014/15											Q3 of 2013/14 to Q3 of 2014/15	
	Budget		First Quarter			Second Quarter		Third Quarter		Year to Date			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
	R thousands												
Operating Revenue and Expenditure													
Operating Revenue	1 303 203	1 214 466	323 815	24.8%	310 407	23.8%	294 639	24.3%	928 861	76.5%	289 208	74.2%	1.9%
Property rates	272 882	278 808	69 764	25.6%	70 451	25.8%	71 007	25.5%	211 222	75.8%	66 274	75.8%	7.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	486 741	484 467	133 439	27.4%	116 209	23.9%	110 845	22.9%	360 493	74.4%	118 572	74.2%	(6.5%)
Service charges - water revenue	69 179	68 555	17 120	24.7%	19 426	28.1%	16 604	24.2%	53 149	77.5%	14 633	72.5%	13.5%
Service charges - sanitation revenue	63 559	64 422	16 236	25.5%	16 539	25.0%	16 377	25.4%	49 151	76.3%	15 044	75.6%	8.9%
Service charges - refuse revenue	68 975	69 534	17 267	25.0%	17 474	25.3%	17 592	25.3%	52 333	75.3%	15 335	75.1%	14.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	35 361	34 604	8 832	25.0%	8 939	25.3%	9 063	26.2%	26 823	77.5%	8 431	75.8%	7.4%
Interest earned - external investments	20 694	21 469	4 525	21.9%	6 746	32.6%	6 690	28.4%	17 362	80.9%	3 098	60.4%	96.6%
Interest earned - outstanding debtors	1 498	1 887	436	29.1%	510	34.1%	605	32.1%	1 552	82.2%	519	79.7%	16.8%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	6 708	14 209	1 449	21.6%	1 648	24.0%	2 095	14.5%	5 103	36.3%	1 596	82.8%	29.5%
Licences and permits	8 144	8 178	2 258	28.2%	2 193	26.9%	2 230	27.3%	6 720	82.4%	2 246	84.1%	(1.7%)
Agency services	13 546	14 546	2 812	20.8%	3 692	27.3%	2 557	17.6%	9 070	62.4%	2 267	63.4%	13.2%
Transfers recognised - operational	189 620	111 698	45 474	24.0%	36 655	18.8%	34 170	30.6%	115 299	103.3%	35 804	94.0%	(4.6%)
Other own revenue	66 148	41 321	4 163	6.3%	8 346	12.6%	5 433	13.1%	17 941	43.4%	5 389	28.6%	8%
Gains on disposal of PPE	-	150	800	-	2 581	1720.4%	-	-	2 581	322.6%	-	20.9%	-
Operating Expenditure	1 352 386	1 289 329	285 813	21.1%	283 450	21.0%	285 142	22.1%	854 406	66.3%	275 776	65.6%	3.4%
Employee related costs	344 432	346 293	81 126	23.6%	82 121	23.8%	86 357	24.9%	249 604	72.1%	78 393	69.3%	10.2%
Remuneration of councillors	18 818	18 711	4 097	21.8%	4 664	24.8%	4 242	22.7%	13 003	69.5%	4 676	73.3%	(9.3%)
Debt impairment	8 034	16 034	2 008	25.0%	2 008	25.0%	2 008	12.5%	6 025	37.6%	1 855	75.0%	8.3%
Depreciation and asset impairment	176 252	176 252	44 058	25.0%	44 058	25.0%	44 058	25.0%	132 174	75.0%	45 698	75.0%	(3.6%)
Finance charges	28 081	-	-	-	5 036	17.9%	-	-	5 036	17.9%	5 573	22.4%	(100.0%)
Bulk purchases	340 072	339 073	82 192	24.2%	71 245	20.9%	65 441	19.6%	219 877	64.8%	60 167	62.7%	10.4%
Other Materials	38 561	38 011	6 767	17.5%	9 146	23.7%	9 865	26.0%	25 778	67.8%	8 446	55.8%	16.8%
Contracted services	-	-	-	-	-	-	-	-	-	-	15 093	74.3%	4.8%
Transfers and grants	62 503	62 393	15 318	24.5%	16 122	25.8%	15 814	24.6%	47 255	-	-	-	-
Other expenditure	335 634	262 481	50 247	15.0%	49 050	21.5%	56 357	21.5%	155 653	99.3%	55 874	60.8%	9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(49 183)	(74 863)	38 002		26 957		9 497		74 455		13 432		
Transfers recognised - capital	45 771	90 620	3 688	8.1%	18 775	41.0%	30 522	33.7%	52 985	58.5%	29 321	94.7%	4.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	49 908	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	46 496	15 757	41 690		45 732		40 019		127 441		42 753		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	46 496	15 757	41 690		45 732		40 019		127 441		42 753		
Surplus/(Deficit) attributable to municipality	46 496	15 757	41 690		45 732		40 019		127 441		42 753		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	46 496	15 757	41 690		45 732		40 019		127 441		42 753		

Part 2: Capital Revenue and Expenditure

	2014/15											Q3 of 2013/14 to Q3 of 2014/15	
	Budget		First Quarter			Second Quarter		Third Quarter		Year to Date			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget			
	R thousands												
Capital Revenue and Expenditure													
Source of Finance	187 899	264 234	20 132	10.7%	53 640	28.5%	54 392	20.6%	128 164	48.5%	108 616	50.4%	(49.9%)
National Government	45 771	55 662	4 407	9.6%	16 766	36.6%	13 875	24.9%	35 047	63.0%	9 008	36.9%	54.0%
Provincial Government	-	10	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	45 771	55 672	4 407	9.6%	16 766	36.6%	13 875	24.9%	35 047	63.0%	9 026	36.7%	53.7%
Borrowing	77 630	127 785	11 359	14.6%	17 705	22.8%	20 853	16.3%	49 317	38.1%	17 148	37.5%	21.6%
Internally generated funds	64 499	80 777	4 366	6.6%	19 169	29.7%	19 665	24.3%	43 200	53.5%	82 442	64.3%	(76.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	187 899	264 234	20 132	10.7%	53 640	28.5%	54 392	20.6%	128 164	48.5%	108 616	50.4%	(49.9%)
Governance and Administration	13 753	24 976	639	4.6%	2 656	19.3%	4 778	19.1%	8 072	32.3%	5 257	35.9%	(9.1%)
Executive & Council	1 127	1 207	20	1.6%	(2)	(2%)	62	5.2%	80	6.6%	(7)	55.3%	(97.0%)
Budget & Treasury Office	1 394	962	-	-	4	3%	190	19.8%	194	20.2%	2	3%	95.1%
Corporate Services	11 232	22 807	619	5.5%	2 654	23.6%	4 526	19.8%	7 799	34.2%	5 262	36.3%	(14.0%)
Community and Public Safety	25 891	24 363	1 571	6.1%	5 697	22.0%	8 483	34.8%	15 751	64.6%	5 792	47.3%	46.4%
Community & Social Services	7 670	6 019	0	-	3 754	48.5%	3 751	12.8%	4 525	75.2%	761	26.8%	1.3%
Sport and Recreation	10 832	11 371	769	7.1%	1 340	12.4%	5 700	50.1%	7 899	68.7%	3 171	68.2%	7.8%
Public Safety	7 246	8 330	801	11.1%	604	8.3%	1 886	26.2%	3 082	48.4%	1 716	47.3%	(3.4%)
Housing	143	-	-	-	0	-	105	73.5%	105	73.5%	144	49.1%	(27.2%)
Hospitals	-	59	-	-	-	-	249	49.7%	249	49.7%	-	9.5%	(102.0%)
Economic and Environmental Services	71 463	86 517	10 195	14.3%	33 269	46.5%	12 077	15.7%	48 129	37.5%	15 662	33.7%	80.8%
Planning and Development	59	5 314	43	8.4%	42	8.3%	438	8.3%	524	9.9%	65 296	88.0%	(98.3%)
Road Transport	70 954	81 203	10 152	14.3%	33 167	46.7%	12 369	15.2%	55 688	68.6%	16 650	49.5%	(25.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	76 793	128 378	7 728	10.1%	12 077	15.7%	28 324	22.1%	48 129	37.5%	15 662	33.7%	80.8%
Electricity	41 490	53 050	3 659	8.8%	3 523	8.5%	14 588	27.5%	21 770	41.0%	9 565	35.0%	52.5%
Water	15 980	30 913	1 503	9.4%	3 368	21.1%	3 921	12.7%	8 791	28.4%	1 978	28.3%	98.3%
Waste Water Management	14 398	37 745	2 065	14.3%	3 047	21.2%	7						

Part 3: Cash Receipts and Payments

R thousands	2014/15											2013/14		Q3 of 2013/14 to Q3 of 2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter					
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget				
Cash Flow from Operating Activities																
Receipts	1 348 974	1 266 928	339 984	25.2%	372 081	27.6%	375 737	29.7%	1 087 801	85.9%	353 981	83.7%	6.1%			
Ratepayers and other	1 091 392	1 079 442	285 960	26.2%	310 394	28.4%	304 999	28.2%	909 854	83.5%	285 239	82.4%	6.9%			
Government - operating	189 620	111 688	45 474	24.0%	35 655	18.9%	34 170	30.6%	115 299	103.3%	35 604	93.7%	(4.6%)			
Government - capital	45 771	52 462	3 888	8.1%	18 775	41.0%	30 272	57.7%	52 735	100.5%	29 321	94.7%	3.2%			
Interest	22 191	23 356	4 961	22.4%	7 256	32.7%	6 686	28.7%	18 914	81.0%	3 617	54.4%	85.1%			
Dividends																
Payments	(1 031 355)	(1 097 040)	(331 931)	32.2%	(258 444)	25.1%	(254 375)	23.2%	(844 750)	77.0%	(251 344)	77.5%	1.2%			
Suppliers and employees	(940 771)	(1 004 570)	(316 612)	33.7%	(237 285)	25.2%	(238 561)	23.7%	(702 450)	78.9%	(230 678)	79.2%	3.4%			
Finance charges	(28 081)	-	-	-	(5 036)	17.9%	-	-	(5 036)	17.9%	(5 573)	22.4%	(100.0%)			
Transfers and grants	(62 503)	(64 393)	(15 318)	24.5%	(16 122)	25.6%	(15 814)	24.6%	(47 255)	73.4%	(15 093)	74.3%	4.8%			
Net Cash from/(used) Operating Activities	317 619	169 884	8 053	2.5%	113 637	35.8%	121 362	71.4%	243 051	143.1%	102 636	120.3%	18.2%			
Cash Flow from Investing Activities																
Receipts	(204 850)	(29 200)	126 000	(61.5%)	(39 419)	19.2%	72 000	(246.6%)	158 581	(543.1%)	(62 000)	43.9%	(216.1%)			
Proceeds on disposal of PPE	150	800	-	-	2 581	17.0%	-	-	2 581	322.5%	-	20.9%	-			
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-			
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-			
Decrease (increase) in non-current investments	(205 000)	(68 000)	126 000	(61.5%)	(42 000)	20.5%	72 000	(240.0%)	156 000	(520.0%)	(62 000)	44.0%	(210.1%)			
Payments	(186 399)	(284 234)	(20 132)	10.8%	(53 640)	28.8%	(54 392)	20.6%	(120 164)	48.5%	(108 616)	50.4%	(49.9%)			
Capital assets	(186 399)	(284 234)	(20 132)	10.8%	(53 640)	28.8%	(54 392)	20.6%	(120 164)	48.5%	(108 616)	50.4%	(49.9%)			
Net Cash from/(used) Investing Activities	(391 249)	(293 434)	105 868	(27.1%)	(93 059)	23.8%	17 608	(6.8%)	30 416	(10.4%)	(170 616)	52.6%	(110.3%)			
Cash Flow from Financing Activities																
Receipts	85 242	131 282	349	.4%	3 430	4.0%	1 953	1.5%	5 732	4.4%	(93)	4.3%	(2 201.1%)			
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-			
Borrowing long term/refinancing	80 000	126 040	-	-	-	-	-	-	-	-	-	-	-			
Increase (decrease) in consumer deposits	5 242	5 242	349	6.7%	3 430	65.4%	1 953	37.3%	5 732	109.4%	(93)	30.9%	(2 201.1%)			
Payments	(16 709)	(16 709)	(2 196)	13.1%	(4 087)	24.5%	(2 301)	13.8%	(8 583)	51.4%	(2 095)	46.3%	9.8%			
Repayment of borrowing	(16 709)	(16 709)	(2 196)	13.1%	(4 087)	24.5%	(2 301)	13.8%	(8 583)	51.4%	(2 095)	46.3%	9.8%			
Net Cash from/(used) Financing Activities	68 532	114 572	(1 847)	(2.7%)	(657)	(1.0%)	(348)	(3%)	(2 851)	(2.5%)	(2 188)	(4.8%)	(84.1%)			
Net Increase/(Decrease) in cash held	(5 098)	(8 978)	112 074	(2 198.5%)	19 921	(390.8%)	138 621	(1 543.9%)	270 617	(3 014.1%)	(70 168)	(4 260.3%)	(297.6%)			
Cash/cash equivalents at the year begin:	47 659	68 326	68 326	142.8%	180 400	376.9%	200 322	293.2%	68 326	100.0%	196 010	100.0%	2.2%			
Cash/cash equivalents at the year end:	42 762	59 348	180 400	421.9%	200 322	468.5%	338 943	571.1%	338 943	571.1%	125 842	262.9%	169.3%			

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 970	49.4%	465	7.7%	416	6.9%	2 157	35.9%	6 008	8.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	15 254	88.5%	593	3.4%	286	1.7%	1 105	6.4%	17 238	23.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	12 712	55.6%	1 824	8.0%	914	4.0%	7 422	32.4%	22 872	30.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 635	62.1%	339	8.0%	173	4.1%	1 094	25.8%	4 240	5.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 582	60.9%	314	7.4%	176	4.1%	1 168	27.5%	4 241	5.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	220	9.3%	193	8.2%	128	5.4%	1 811	77.0%	2 351	3.2%	-	-	-	-
Interest on Arrear Debtor Accounts	(3)	(2.6%)	123	7.1%	103	5.9%	1 523	87.2%	1 746	2.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(190)	(1.2%)	1 225	7.7%	701	4.4%	14 191	89.1%	15 927	21.3%	-	-	-	-
Total By Income Source	36 180	48.5%	5 077	6.8%	2 896	3.9%	30 470	40.8%	74 623	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(2 345)	426.6%	532	(96.8%)	265	(48.2%)	998	(181.6%)	(550)	(7.7%)	-	-	-	-
Commercial	17 692	67.3%	1 515	5.8%	685	2.6%	6 381	24.3%	26 273	35.2%	-	-	-	-
Households	20 513	54.4%	2 392	6.3%	1 674	4.4%	13 107	34.8%	37 687	50.5%	-	-	-	-
Other	319	2.8%	638	5.7%	272	2.4%	9 983	89.0%	11 212	15.0%	-	-	-	-
Total By Customer Group	36 180	48.5%	5 077	6.8%	2 896	3.9%	30 470	40.8%	74 623	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total			
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis												
Bulk Electricity	24 906	100.0%	-	-	-	-	-	-	24 906	31.5%	-	-
Bulk Water	133	100.0%	-	-	-	-	-	-	133	2%	-	-
PAYE deductions	4 439	100.0%	-	-	-	-	-	-	4 439	5.6%	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	4 434	100.0%	-	-	-	-	-	-	4 434	5.6%	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	45 100	100.0%	-	-	-	-	-	-	45 100	57.0%	-	-
Auditor-General	5	100.0%	-	-	-	-	-	-	5	-	-	-
Other	144	100.0%	-	-	-	-	-	-	144	2%	-	-
Total	79 162	100.0%	-	-	-	-	-	-	79 162	100.0%	-	-

Source Local Government Database

1. All figures in this report are unaudited.

Mpumalanga: Emakhazeni (MP314)

Part1: Operating Revenue and Expenditure

Part I: Operating Revenue and Expenditure	2014/15											2013/14	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date			Third Quarter	
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15
R thousands													
Operating Revenue and Expenditure													
Operating Revenue	191 766	185 039	61 610	32.1%	45 995	24.0%	34 924	18.9%	142 529	77.0%	49 605	86.4%	(29.6%)
Property rates	62 157	62 157	23 948	38.5%	13 509	21.7%	13 458	21.7%	50 915	81.9%	10 857	71.5%	24.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	44 342	39 342	8 581	10.4%	9 110	20.5%	6 799	17.3%	24 490	62.2%	7 364	66.6%	(7.7%)
Service charges - water revenue	12 353	11 452	2 387	19.3%	2 883	23.3%	4 370	38.2%	9 639	84.2%	2 237	60.2%	93.6%
Service charges - sanitation revenue	8 273	8 273	2 066	25.0%	2 030	24.5%	2 014	24.3%	6 110	73.9%	1 909	75.2%	5.5%
Service charges - refuse revenue	8 487	8 487	2 242	25.4%	2 146	25.3%	2 155	25.4%	6 543	77.1%	1 941	74.5%	11.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	444	418	95	21.3%	170	38.2%	169	40.3%	433	103.5%	106	72.7%	58.3%
Interest earned - external investments	216	264	103	47.6%	132	61.2%	50	19.1%	286	108.2%	42	78.3%	19.9%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	5 401	5 250	37	.7%	1 131	20.9%	3 061	58.3%	4 229	80.5%	55	3.1%	5 440.7%
Licences and permits	33	7	75	230.8%	2	5.9%	1	17.5%	78	184.3%	11	69.7%	(89.4%)
Agency services	2 384	2 010	123	5.2%	-	-	2 274	113.1%	2 397	119.2%	715	45.9%	218.0%
Transfers recognised - operational	46 402	46 402	19 964	43.0%	14 463	31.2%	371	.8%	34 798	75.0%	19 387	121.9%	(98.1%)
Other own revenue	1 070	771	1 971	184.2%	220	20.5%	202	26.2%	2 393	310.3%	4 959	862.9%	(95.9%)
Gains on disposal of PPE	204	204	18	8.8%	200	98.0%	-	-	218	105.9%	-	-	-
Operating Expenditure	233 323	229 816	33 912	14.5%	31 022	13.3%	31 867	13.9%	96 800	42.1%	35 642	45.0%	(10.6%)
Employee related costs	78 916	78 916	15 075	19.1%	14 419	18.3%	15 376	19.5%	44 870	56.9%	14 779	60.4%	4.0%
Removal of councillors	5 108	1 139	1 139	22.3%	1 197	23.4%	1 192	23.3%	3 528	69.1%	1 348	74.6%	(11.6%)
Debt impairment	9 190	9 190	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	50 980	50 980	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 537	1 937	533	34.7%	824	53.6%	861	44.4%	2 217	114.4%	-	5%	(100.0%)
Bulk purchases	40 770	40 770	11 022	27.0%	8 329	20.4%	8 031	19.7%	27 382	67.2%	6 903	48.2%	16.3%
Other Materials	-	-	6 135	73	-	886	-	779	12.7%	1 738	28.3%	478	12.5%
Contracted services	3 474	4 174	777	22.4%	518	14.9%	58	1.4%	1 352	32.4%	503	24.9%	(88.6%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	43 349	32 605	5 294	12.2%	4 850	11.2%	5 570	17.1%	15 714	48.2%	11 632	96.0%	(52.1%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(41 557)	(44 777)	27 698		14 973		3 057		45 728		13 963		
Transfers recognised - capital	17 232	17 232	7 139	41.4%	-	-	10 093	58.6%	17 232	100.0%	7 532	89.5%	34.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(24 325)	(27 545)	34 837		14 973		13 150		62 960		21 495		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(24 325)	(27 545)	34 837		14 973		13 150		62 960		21 495		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(24 325)	(27 545)	34 837		14 973		13 150		62 960		21 495		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(24 325)	(27 545)	34 837		14 973		13 150		62 960		21 495		

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

R thousands	2014/15											2013/14		Q3 of 2013/14 to Q3 of 2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter					
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget				
Cash Flow from Operating Activities																
Receipts	208 794	202 067	68 731	32.9%	45 795	21.9%	45 017	22.3%	159 543	79.0%	57 472	87.2%	(21.7%)			
Ratepayers and other	144 044	138 198	40 667	28.1%	31 200	21.5%	34 933	25.0%	106 389	77.4%	30 511	76.0%	13.1%			
Government - operating	46 402	46 402	20 822	44.9%	14 453	31.2%	371	8%	35 656	76.5%	19 387	121.9%	(98.1%)			
Government - capital	17 232	17 232	7 139	41.4%	-	-	10 053	58.6%	17 232	100.0%	7 532	89.9%	34.0%			
Interest	216	264	103	47.6%	132	61.2%	50	19.1%	206	108.2%	42	78.3%	19.9%			
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-			
Payments	(173 154)	(169 646)	(33 912)	19.6%	(31 023)	17.9%	(31 867)	18.8%	(96 800)	57.1%	(35 642)	45.0%	(10.6%)			
Suppliers and employees	(171 617)	(167 709)	(33 379)	19.4%	(30 199)	17.6%	(31 006)	18.5%	(94 554)	56.4%	(35 642)	44.8%	(13.0%)			
Finance charges	(1 537)	(1 937)	(533)	34.7%	(824)	53.6%	(851)	44.4%	(2 217)	114.4%	-	5%	(10.0%)			
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-			
Net Cash from/(used) Operating Activities	35 641	32 421	34 819	97.7%	14 773	41.4%	13 150	40.6%	62 742	193.5%	21 830	(244.8%)	(39.8%)			
Cash Flow from Investing Activities																
Receipts	204	204	18	8.8%	200	98.0%	-	-	218	106.9%	-	-	-	-		
Proceeds on disposal of PPE	204	204	18	8.8%	200	98.0%	-	-	218	106.5%	-	-	-	-		
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments	(17 267)	(17 072)	(302)	1.7%	(4 160)	24.1%	(2 752)	16.1%	(7 214)	42.3%	-	2%	(100.0%)			
Capital assets	(17 267)	(17 072)	(302)	1.7%	(4 160)	24.1%	(2 752)	16.1%	(7 214)	42.3%	-	2%	(100.0%)			
Net Cash from/(used) Investing Activities	(17 063)	(16 868)	(284)	1.7%	(3 960)	23.2%	(2 752)	16.3%	(6 996)	41.5%	-	2%	(100.0%)			
Cash Flow from Financing Activities																
Receipts	(62)	(62)	(1)	1.8%	4	(6.0%)	28	(45.1%)	31	(49.3%)	(24)	(4 177.8%)	(218.5%)			
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits	(62)	(62)	(1)	1.8%	4	(6.0%)	28	(45.1%)	31	(49.3%)	(24)	(4 177.8%)	(218.5%)			
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Net Cash from/(used) Financing Activities	(62)	(62)	(1)	1.8%	4	(6.0%)	28	(45.1%)	31	(49.3%)	(24)	(4 177.8%)	(218.5%)			
Net Increase/(Decrease) in cash held	18 515	15 491	34 534	186.5%	10 817	58.4%	10 426	67.3%	55 777	360.1%	21 806	(163.2%)	(52.2%)			
Cash/cash equivalents at the year begin:	(23 525)	(39 879)	4 290	(18.2%)	38 824	(165.0%)	49 641	(124.5%)	4 290	(10.8%)	52 523	141.8%	(35.5%)			
Cash/cash equivalents at the year end:	(5 010)	(24 388)	38 824	(774.9%)	49 641	(990.8%)	60 067	(246.3%)	60 067	(186.4%)	74 329					

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	926	4.1%	848	3.8%	875	3.9%	19 887	88.2%	22 537	12.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	1 869	14.9%	671	5.4%	559	4.5%	9 444	75.3%	12 544	6.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 664	4.6%	4 067	4.0%	3 721	3.7%	89 248	87.7%	101 721	54.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	620	4.4%	496	3.5%	404	2.8%	12 644	89.3%	14 164	7.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	664	4.1%	572	3.5%	501	3.1%	14 578	89.4%	16 316	8.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	624	3.5%	674	3.7%	614	3.4%	16 112	89.4%	18 024	9.7%	-	-	-	-
Total By Income Source	9 368	5.1%	7 350	4.0%	6 674	3.6%	161 914	87.4%	185 306	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	129	2.9%	74	1.7%	37	.8%	4 191	94.6%	4 432	2.4%	-	-	-	-
Commercial	1 570	6.8%	1 207	5.3%	1 028	4.5%	19 172	83.4%	22 977	12.4%	-	-	-	-
Households	2 938	3.8%	2 626	3.4%	2 348	3.1%	68 861	89.7%	76 773	41.4%	-	-	-	-
Other	4 731	5.8%	3 442	4.2%	3 261	4.0%	69 690	85.9%	81 123	43.8%	-	-	-	-
Total By Customer Group	9 368	5.1%	7 350	4.0%	6 674	3.6%	161 914	87.4%	185 306	100.0%	-	-	-	-

Contact Details

Municipal Manager	Mrs Thandi Shoba	013 253 7628
Financial Manager	Mrs Winni Ngwenya	013 253 7625

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THEMBSILE HANI (MP315)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part1: Operating Revenue and Expenditure

Fiscal Year	Operating Revenue and Expenditure	2014/15										2013/14		Q3 of 2013/14 to Q3 of 2014/15	
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	362 940	390 230	137 158	37.8%	202 020	55.7%	89 935	23.0%	429 113	110.0%	83 528	97.6%	7.7%		
Property rates	6 657	22 085	3 378	50.7%	3 379	50.8%	66 895	302.9%	73 652	333.5%	1 525	76.6%	4 265.8%		
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - water revenue	39 931	39 931	11 761	28.5%	9 674	24.2%	6 539	16.4%	27 975	70.1%	6 330	64.8%	3.3%		
Service charges - sanitation revenue	1 533	1 533	374	24.4%	374	24.4%	264	17.2%	1 011	65.9%	201	31.3%	1 011		
Service charges - refuse revenue	3 186	12 309	3 073	96.5%	3 078	96.6%	2 078	16.5%	8 230	66.9%	260	92.2%	693.9%		
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rental of facilities and equipment	135	534	160	118.0%	106	78.6%	78	14.6%	344	64.3%	33	94.8%	139 319		
Interest earned - external investments	500	1 455	253	50.6%	2 192	43.8%	1 571	108.0%	4 015	276.0%	510	25.2%	207 779		
Interest earned - outstanding debtors	21 240	23 369	5 718	26.9%	5 998	28.2%	4 199	18.0%	15 516	68.1%	4 742	84.3%	(11.4%)		
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines	477	939	33	6.9%	20	4.2%	99	10.5%	151	16.1%	174	289.6%	(43.2%)		
Licences and permits	203	295	114	56.4%	28	13.8%	9	3.2%	152	51.4%	128	158.6%	(92.6%)		
Agency services	5 800	5 800	1 225	21.1%	1 937	33.4%	871	15.0%	4 033	69.5%	-	-	(100.0%)		
Transfers recognised - operational	280 980	279 699	109 423	38.9%	171 762	61.1%	1 127	.4%	282 312	100.9%	61 752	99.2%	(98.2%)		
Other own revenue	2 298	2 279	1 646	71.6%	3 471	151.1%	6 206	272.3%	11 323	496.9%	7 874	641.0%	(21.2%)		
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure	542 204	360 517	64 569	11.9%	78 675	14.5%	35 717	9.9%	178 961	49.6%	101 133	64.4%	(64.7%)		
Employee related costs	101 036	99 903	24 359	24.1%	24 022	23.8%	16 318	16.4%	64 699	65.0%	22 989	84.9%	(29.0%)		
Removal of councillors	19 092	18 354	4 365	22.9%	4 498	23.6%	3 063	16.7%	11 927	65.0%	5 294	74.5%	(42.1%)		
Debt impairment	55 997	55 997	-	-	-	-	-	-	-	-	-	-	-		
Depreciation and asset impairment	174 084	43 650	-	-	-	-	-	-	-	-	-	-	-		
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-		
Bulk purchases	100 000	62 054	17 986	18.0%	17 813	17.8%	9 485	15.3%	45 283	73.0%	27 167	77.9%	(65.1%)		
Other Materials	2 550	1 247	2	1%	582	22.8%	30	2.4%	614	49.3%	-	-	(100.0%)		
Contracted services	6 300	6 000	1 736	27.6%	2 589	41.1%	721	12.0%	5 047	84.1%	1 827	68.6%	(60.5%)		
Transfers and grants	20 101	19 224	1 753	8.7%	3 998	19.9%	1 965	10.2%	7 716	40.1%	-	-	(100.0%)		
Other expenditure	63 044	54 387	14 369	22.6%	25 173	39.9%	4 133	7.6%	43 675	80.3%	43 856	121.8%	(90.6%)		
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	(179 264)	29 713	72 588		123 345		54 219		250 151		(17 605)				
Transfers recognised - capital	110 820	111 341	-	-	-	-	-	-	-	-	25 476	97.5%	(100.0%)		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	(68 444)	141 053	72 588		123 345		54 219		250 151		7 871				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	(68 444)	141 053	72 588		123 345		54 219		250 151		7 871				
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) attributable to municipality	(68 444)	141 053	72 588		123 345		54 219		250 151		7 871				
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	(68 444)	141 053	72 588		123 345		54 219		250 151		7 871				

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

R thousands	2014/15											2013/14		Q3 of 2013/14 to Q3 of 2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter					
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget				
	R thousands	R thousands	R thousands	R%	R thousands	R%	R thousands	R%	R thousands	R%	R thousands	R%				
Cash Flow from Operating Activities																
Receipts	407 189	406 587	119 929	29.5%	121 345	29.8%	137 763	33.9%	379 037	93.2%	96 604	86.6%	42.6%			
Ratepayers and other	11 203	13 721	10 174	90.8%	33 080	295.3%	9 397	68.5%	32 632	383.7%	8 801	54.5%	6.8%			
Government - operating	280 980	275 755	109 423	38.9%	87 008	31.0%	79 034	28.7%	275 485	99.9%	61 752	98.2%	28.0%			
Government - capital	110 820	115 285	-	-	-	-	47 440	41.2%	47 440	41.2%	25 476	97.9%	86.2%			
Interest	4 185	1 825	332	7.9%	1 257	30.0%	1 901	104.2%	3 490	191.2%	575	10.0%	230.7%			
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-			
Payments	(289 816)	(500 030)	(90 302)	31.2%	(87 889)	30.3%	(62 932)	12.6%	(241 123)	48.2%	(102 762)	97.9%	(38.8%)			
Suppliers and employees	(289 816)	(500 030)	(90 256)	31.1%	(87 889)	30.3%	(62 932)	12.6%	(241 077)	48.2%	(102 762)	97.9%	(38.8%)			
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-			
Transfers and grants	-	-	(46)	-	-	-	-	-	(46)	-	-	-	-			
Net Cash from/(used) Operating Activities	117 372	(93 443)	29 627	25.2%	33 456	28.5%	74 831	(80.1%)	137 914	(147.6%)	(6 158)	51.1%	(1 315.1%)			
Cash Flow from Investing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-			
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-			
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-			
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-			
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-			
Payments	(110 820)	(111 341)	(1 904)	1.7%	(9 461)	8.5%	(19 147)	17.2%	(30 512)	27.4%	(1 452)	1.2%	1 210.0%			
Capital assets	(110 820)	(111 341)	(1 904)	1.7%	(9 461)	8.5%	(19 147)	17.2%	(30 512)	27.4%	(1 452)	1.2%	1 219.0%			
Net Cash from/(used) Investing Activities	(110 820)	(111 341)	(1 904)	1.7%	(9 461)	8.5%	(19 147)	17.2%	(30 512)	27.4%	(1 452)	1.2%	1 219.0%			
Cash Flow from Financing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-			
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-			
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-			
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-			
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-			
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-			
Net Cash from/(used) Financing Activities																
Net Increase/(Decrease) in cash held	6 553	(204 784)	27 724	423.1%	23 995	366.2%	55 683	(27.2%)	107 402	(52.4%)	(7 610)	(602.5%)	(831.7%)			
Cash/cash equivalents at the year begin:	24 000	41 211	41 211	171.7%	68 935	287.2%	92 930	225.5%	41 211	100.0%	61 511	-	51.1%			
Cash/cash equivalents at the year end:	30 553	(163 572)	68 935	225.6%	92 930	304.2%	148 614	(90.9%)	148 614	(90.9%)	53 901	(602.5%)	175.7%			

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 135	1.5%	2 135	1.5%	2 087	1.5%	132 430	95.4%	138 788	37.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	217	100.0%	217	1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	6 546	9.9%	9 184	14.0%	1 112	1.7%	48 992	74.4%	65 835	17.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	125	2.2%	137	2.4%	121	2.2%	5 222	93.2%	5 604	1.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 028	2.3%	1 043	2.3%	1 020	2.3%	41 566	93.1%	44 657	12.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 152	2.5%	2 116	2.4%	2 081	2.4%	81 024	92.7%	87 373	23.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	215	.8%	445	1.6%	446	1.6%	26 932	96.1%	28 038	7.6%	-	-	-	-
Total By Income Source	12 201	3.3%	15 061	4.1%	6 868	1.9%	336 383	90.8%	370 513	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	123	4.1%	96	3.2%	86	2.9%	2 677	89.8%	2 982	.8%	-	-	-	-
Commercial	397	2.6%	355	2.4%	355	2.4%	13 928	92.6%	15 035	4.1%	-	-	-	-
Households	2 931	1.8%	2 994	1.9%	2 918	1.8%	151 441	94.5%	160 283	43.3%	-	-	-	-
Other	8 750	4.6%	11 615	6.0%	3 509	1.8%	168 338	87.6%	192 212	51.9%	-	-	-	-
Total By Customer Group	12 201	3.3%	15 061	4.1%	6 868	1.9%	336 383	90.8%	370 513	100.0%	-	-	-	-

Contact Details

Municipal Manager	Mr J J Sindane	013 986 9115
Financial Manager	Ms MS Makgaba	013 986 9103

Source Local Government Database

1. All figures in this report are unaudited.

MPMULANGA: DR J.S. MOROKA (MP316)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part1: Operating Revenue and Expenditure

Part I: Operating Revenue and Expenditure	2014/15											2013/14		
	Budget		First Quarter			Second Quarter		Third Quarter			Year to Date			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2013/14 to Q3 of 2014/15	
R thousands														
Operating Revenue and Expenditure														
Operating Revenue	367 798	359 531	143 131	38.9%	102 780	27.9%	18 562	5.2%	264 473	73.6%	89 373	81.4%	(79.2%)	
Property rates	6 862	9 649	3 908	57.0%	3 840	56.0%	3 399	35.2%	11 147	115.5%	1 298	60.9%	161.9%	
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - water revenue	28 657	20 760	13 312	46.5%	12 706	44.3%	6 355	30.6%	32 374	155.9%	6 403	59.4%	(8.8%)	
Service charges - sanitation revenue	2 547	3 310	1 617	63.5%	905	25.5%	620	18.7%	3 141	94.9%	427	45.1%	-	
Service charges - refuse revenue	2 700	3 638	1 344	49.8%	1 017	37.7%	688	18.9%	3 049	83.8%	832	86.6%	(17.3%)	
Service charges - other	187	260	73	38.8%	72	38.5%	42	16.6%	187	74.6%	43	67.3%	(3.1%)	
Rental of facilities and equipment	172	112	20	11.3%	21	12.2%	30	26.4%	70	62.6%	38	171.7%	(23.1%)	
Interest earned - external investments	14 161	6 415	1 451	10.2%	1 612	11.4%	1 878	29.3%	4 941	77.0%	10 659	148.4%	(82.4%)	
Interest earned - outstanding debtors	9 450	9 450	4 077	43.1%	2 853	30.2%	3 023	32.0%	9 953	105.3%	2 476	81.0%	22.1%	
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines	196	196	35	17.8%	44	22.3%	50	25.3%	128	65.4%	31	55.7%	62.4%	
Licences and permits	2 652	3 634	1 101	41.5%	1 676	63.2%	1 161	31.9%	3 938	108.4%	891	84.3%	30.3%	
Agency services	982	-	-	-	-	-	-	-	-	-	175	159.5%	(100.0%)	
Transfers recognised - operational	296 776	297 076	113 822	38.4%	77 262	26.0%	1 022	.3%	192 106	64.7%	62 976	79.7%	(98.4%)	
Other own revenue	2 456	5 041	2 372	95.6%	771	31.4%	295	5.9%	3 438	68.2%	3 123	151.9%	(90.5%)	
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Operating Expenditure	522 543	522 477	66 380	12.7%	91 945	17.6%	85 588	16.4%	243 914	46.7%	74 763	39.8%	14.5%	
Employee related costs	198 632	143 851	31 658	22.8%	35 112	25.3%	30 723	21.4%	97 492	67.8%	30 307	73.0%	1.4%	
Removal of councillors	18 583	18 583	3 878	20.9%	3 901	21.0%	3 916	21.1%	11 694	62.9%	3 958	69.6%	(1.1%)	
Debt impairment	35 700	35 700	-	-	-	-	-	-	-	-	-	-	-	
Depreciation and asset impairment	140 000	140 000	-	-	-	-	-	-	-	-	-	-	-	
Finance charges	350	-	21	6.0%	32	9.2%	35	2.5%	3 529	2.5%	-	-	(100.0%)	
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Materials	36 276	39 930	3 888	10.7%	13 943	38.4%	3 208	8.0%	21 039	52.7%	1 825	57.0%	75.8%	
Contracted services	24 220	27 588	3 775	15.6%	9 026	37.3%	7 815	28.3%	20 817	74.7%	5 538	68.7%	41.1%	
Transfers and grants	5 465	-	186	3.4%	82	15.5%	76	-	343	-	10 204	24.2%	(99.3%)	
Other expenditure	123 267	115 824	22 975	18.6%	29 849	24.2%	36 286	31.1%	89 110	76.3%	22 931	55.3%	58.2%	
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)	(154 745)	(162 946)	76 751		10 835		(67 026)		20 559		14 610			
Transfers recognised - capital	111 849	111 849	90 437	80.9%	22 024	19.7%	-	-	112 461	100.5%	56 740	36.6%	(100.0%)	
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers and contributions	(42 895)	(51 097)	167 188		32 859		(67 026)		133 020		71 350			
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after taxation	(42 895)	(51 097)	167 188		32 859		(67 026)		133 020		71 350			
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) attributable to municipality	(42 895)	(51 097)	167 188		32 859		(67 026)		133 020		71 350			
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) for the year	(42 895)	(51 097)	167 188		32 859		(67 026)		133 020		71 350			

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

R thousands	2014/15											2013/14		Q3 of 2013/14 to Q3 of 2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter					
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget				
Cash Flow from Operating Activities																
Receipts	479 948	479 948	227 973	47.5%	275 807	57.5%	105 796	22.0%	609 575	127.0%	167 284	103.3%	(36.8%)			
Ratepayers and other	47 413	47 413	22 213	46.9%	174 733	368.6%	102 013	215.2%	209 008	630.7%	91 465	488.1%	11.5%			
Government - operating	297 076	297 076	111 052	37.4%	77 262	26.0%	1 022	3%	189 376	63.7%	62 576	84.0%	(98.4%)			
Government - capital	111 849	111 849	93 167	83.3%	22 024	19.7%	-	-	115 191	103.0%	1 050	36.7%	(100.0%)			
Interest	23 611	23 611	1 500	6.4%	1 738	7.4%	2 761	11.7%	5 999	25.4%	11 793	85.4%	(76.6%)			
Dividends																
Payments	(355 343)	(355 343)	(168 560)	47.4%	(153 857)	43.3%	(163 969)	46.1%	(486 386)	136.9%	(60 080)	75.4%	140.8%			
Suppliers and employees	(349 528)	(349 528)	(168 341)	48.2%	(153 737)	44.0%	(163 797)	46.9%	(485 876)	139.0%	(66 766)	87.5%	145.3%			
Finance charges	(350)	(350)	(33)	9.6%	(38)	11.0%	(35)	10.0%	(107)	30.5%	-	(100.0%)				
Transfers and grants	(5 465)	(5 465)	(186)	3.4%	(82)	1.5%	(137)	2.5%	(404)	7.4%	(131)	6.1%	(89.6%)			
Net Cash from/(used) Operating Activities	124 605	124 605	59 412	47.7%	121 950	97.9%	(58 173)	(46.7%)	123 189	98.9%	99 204	97.4%	(158.6%)			
Cash Flow from Investing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(124 605)	(124 605)	(59 672)	47.9%	(26 731)	21.5%	(19 891)	16.0%	(106 293)	85.3%	(35 000)	46.4%	(43.2%)			
Capital assets	(124 605)	(124 605)	(59 672)	47.9%	(26 731)	21.5%	(19 891)	16.0%	(106 293)	85.3%	(35 020)	46.4%	(43.2%)			
Net Cash from/(used) Investing Activities	(124 605)	(124 605)	(59 672)	47.9%	(26 731)	21.5%	(19 891)	16.0%	(106 293)	85.3%	(35 020)	46.4%	(43.2%)			
Cash Flow from Financing Activities																
Receipts	50	50	3	5.7%	6	12.9%	-	-	9	18.6%	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	50	50	3	5.7%	6	12.9%	-	-	9	18.6%	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	50	50	3	5.7%	6	12.9%	-	-	9	18.6%	-	-	-	-	-	
Net Increase/(Decrease) in cash held	50	50	(257)	(513.0%)	95 226	190 435.9%	(78 064)	(156 114.9%)	16 905	33 808.0%	64 184	(165.6%)	(221.6%)			
Cash/cash equivalents at the year begin:	87 930	87 930	697	.8%	441	.5%	95 666	108.8%	697	.8%	68 664	-	39.3%			
Cash/cash equivalents at the year end:	87 980	87 980	441	.5%	95 666	108.7%	17 603	20.0%	17 603	20.0%	132 848	151.1%	(86.7%)			

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 909	9.1%	3 669	11.4%	2 075	6.5%	23 483	73.1%	32 137	15.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 172	3.0%	1 070	1.5%	1 043	1.4%	68 792	94.1%	73 077	35.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	540	3.3%	267	1.7%	261	1.6%	15 099	93.4%	16 167	7.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	599	3.6%	292	1.7%	286	1.7%	15 552	93.0%	16 729	8.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Account	2 979	5.5%	1 422	2.6%	1 378	2.5%	48 365	89.3%	54 143	26.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	644	4.0%	586	3.7%	364	2.3%	14 368	90.0%	15 962	7.7%	-	-	-	-
Total By Income Source	9 843	4.7%	7 306	3.5%	5 407	2.6%	185 658	89.2%	208 215	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 994	10.6%	3 617	12.8%	2 030	7.2%	19 580	69.4%	28 220	13.6%	-	-	-	-
Commercial	576	5.2%	272	2.5%	246	2.2%	9 916	90.1%	11 011	5.3%	-	-	-	-
Households	6 252	3.7%	3 408	2.0%	3 123	1.9%	155 720	92.4%	168 502	80.9%	-	-	-	-
Other	21	4.4%	9	1.9%	9	1.9%	442	91.9%	481	2%	-	-	-	-
Total By Customer Group	9 843	4.7%	7 306	3.5%	5 407	2.6%	185 658	89.2%	208 215	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Amount	%
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Creditor Age Analysis												
Bulk Electricity	-	-	-	-	-	-	-	-	-	-		
Bulk Water	-	-	-	-	-	-	-	-	-	-		
PAYE deductions	-	-	-	-	-	-	-	-	-	-		
VAT (output less input)	-	-	-	-	-	-	-	-	-	-		
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-		
Loan repayments	-	-	-	-	-	-	-	-	-	-		
Trade Creditors	-	-	-	-	-	-	-	-	-	-		
Auditor-General	-	-	-	-	-	-	-	-	-	-		
Other	4	7.5%	30	50.0%	25	42.5%	-	-	59	100.0%		
Total	4	7.5%	30	50.0%	25	42.5%	-	-	59	100.0%		

Contact Details

Municipal Manager	S.B Mahlungu	013 973 1101
Financial Manager	Skhosana Z.G	013 973 1101

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKANGALA (DC31)

Part1: Operating Revenue and Expenditure

R thousands	2014/15											2013/14		Q3 of 2013/14 to Q3 of 2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter					
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget				
Operating Revenue and Expenditure																
Operating Revenue	343 707	348 280	136 616	39.7%	111 495	32.4%	91 972	26.4%	340 082	97.6%	81 208	96.7%	13.3%			
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rental of facilities and equipment	110	87	20	18.6%	21	18.9%	21	23.6%	62	71.0%	20	77.5%	1.0%	-		
Interest earned - external investments	17 435	14 285	3 324	19.1%	4 006	23.0%	3 388	23.7%	10 718	75.0%	3 271	66.0%	3.6%	-		
Interest earned - outstanding debtors	5	-	-	-	-	-	-	-	-	-	0	-	(100.0%)	-		
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Agency services	-	-	5 563	-	-	-	-	-	5 563	-	-	-	-	-		
Transfers recognised - operational	324 272	326 460	127 468	39.3%	107 341	33.1%	88 444	27.1%	323 253	99.0%	77 798	99.1%	13.7%	-		
Other own revenue	1 885	7 448	240	12.7%	126	6.7%	119	1.6%	486	6.5%	119	22.5%	3%	-		
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure	488 390	432 067	53 195	10.9%	67 426	13.8%	67 681	15.7%	188 303	43.6%	87 646	45.6%	(22.8%)			
Employee related costs	117 699	107 894	16 078	14.3%	17 378	14.8%	17 777	16.5%	52 033	48.2%	16 438	46.4%	8.1%	-		
Remuneration of councillors	16 826	16 826	2 951	17.6%	2 954	17.6%	3 070	18.2%	8 986	53.4%	1 933	63.7%	58.9%	-		
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
15	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Depreciation and asset impairment	9 572	8 225	1 929	20.2%	1 917	20.0%	1 883	22.9%	5 730	69.7%	1 399	54.4%	34.6%	-		
Finance charges	4 400	6 760	505	11.5%	1 056	24.0%	764	11.3%	2 326	34.4%	1 090	62.9%	(29.5%)	-		
Bulk purchases	-	10 557	-	-	-	-	-	-	-	-	-	-	-	-		
Other Materials	804	28 123	16	2.0%	15	1.8%	61	.2%	92	.3%	19	21.6%	217.4%	-		
Contracted services	15 015	26 554	1 160	7.7%	1 777	11.8%	1 149	4.3%	4 085	15.4%	853	32.1%	34.7%	-		
Transfers and grants	245 809	162 081	17 988	7.3%	25 848	10.5%	25 599	15.8%	69 436	42.8%	45 991	42.7%	(44.3%)	-		
Other expenditure	78 250	65 047	11 757	15.0%	16 481	21.1%	17 378	26.7%	45 616	70.1%	19 922	50.0%	(12.8%)	-		
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	(144 683)	(83 277)	83 420		44 069		24 290		151 779		(6 438)					
Transfers recognised - capital	-	510	-	-	-	-	1 020	200.0%	1 020	200.0%	-	-	-	(100.0%)		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	(144 683)	(83 277)	83 420		44 069		25 310		152 799		(6 438)					
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	(144 683)	(83 277)	83 420		44 069		25 310		152 799		(6 438)					
Surplus/(Deficit) attributable to municipality	(144 683)	(83 277)	83 420		44 069		25 310		152 799		(6 438)					
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	(144 683)	(83 277)	83 420		44 069		25 310		152 799		(6 438)					

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

R thousands	2014/15											2013/14		Q3 of 2013/14 to Q3 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	343 702	348 280	136 616	39.7%	111 495	32.4%	92 482	26.6%	340 592	97.8%	81 208	96.9%	13.9%	
Ratepayers and other	1 995	7 535	841	42.2%	147	7.4%	650	8.6%	1 639	21.7%	77 574	3 230.9%	(99.2%)	
Government - operating	324 272	326 460	132 450	40.8%	107 341	33.1%	88 444	27.1%	328 235	100.5%	362	74.5%	24 303.6%	
Government - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	
Interest	17 435	14 285	3 324	19.1%	4 006	23.0%	3 388	23.7%	10 718	75.0%	3 271	66.0%	3.6%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(478 803)	(594 151)	(82 392)	17.2%	(70 734)	14.8%	(72 037)	12.1%	(225 163)	37.9%	(87 759)	51.1%	(17.9%)	
Suppliers and employees	(228 594)	(400 397)	(68 946)	30.2%	(42 337)	18.5%	(45 674)	11.4%	(156 958)	39.2%	(40 677)	62.6%	12.3%	
Finance charges	(4 400)	(3 800)	(505)	11.5%	(2 141)	48.7%	(764)	20.1%	(3 410)	89.8%	(1 090)	60.6%	(29.9%)	
Transfers and grants	(245 809)	(189 955)	(12 940)	5.3%	(26 256)	10.7%	(25 599)	13.5%	(64 795)	34.1%	(45 991)	42.7%	(44.3%)	
Net Cash from/(used) Operating Activities	(135 101)	(245 871)	54 224	(40.1%)	40 761	(30.2%)	20 444	(8.3%)	115 428	(45.9%)	(6 551)	(20.9%)	(412.1%)	
Cash Flow from Investing Activities														
Receipts	-	510	-	-	(2 671)	-	(510)	(100.0%)	(3 181)	(623.7%)	-	-	(100.0%)	
Proceeds on disposal of PPE	-	510	-	-	-	-	(510)	(100.0%)	(510)	(100.0%)	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	(2 671)	-	-	-	(2 671)	-	-	-	-	
Payments	(33 853)	(33 346)	(2 873)	8.5%	(7 681)	22.7%	(5 865)	17.6%	(16 419)	49.2%	(1 001)	8.1%	488.2%	
Capital assets	(33 853)	(33 346)	(2 873)	8.5%	(7 681)	22.7%	(5 865)	17.6%	(16 419)	49.2%	(1 001)	8.1%	488.2%	
Net Cash from/(used) Investing Activities	(33 853)	(32 836)	(2 873)	8.5%	(10 352)	30.6%	(6 375)	19.4%	(19 600)	59.7%	(1 001)	8.5%	537.1%	
Cash Flow from Financing Activities														
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(6 130)	(6 130)	(1 543)	25.2%	-	-	(16 472)	268.7%	(18 014)	293.9%	(1 543)	90.0%	967.8%	
Repayment of borrowing	(6 130)	(6 130)	(1 543)	25.2%	-	-	(16 472)	268.7%	(18 014)	293.9%	(1 543)	90.0%	967.8%	
Net Cash from/(used) Financing Activities	(6 130)	(6 130)	(1 543)	25.2%	-	-	(16 472)	268.7%	(18 014)	293.9%	(1 543)	90.0%	967.8%	
Net Increase/(Decrease) in cash held	(175 084)	(284 837)	49 808	(28.4%)	30 409	(17.4%)	(2 402)	.8%	77 815	(27.3%)	(9 094)	(14.1%)	(73.6%)	
Cash/cash equivalents at the year begin:	206 965	406 052	401 782	194.7%	451 590	218.8%	481 999	103.4%	401 782	86.2%	511 776	100.0%	(5.8%)	
Cash/cash equivalents at the year end:	31 282	181 216	451 590	1443.6%	481 999	1540.8%	479 597	264.7%	479 597	264.7%	502 682	243.6%	(4.6%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(9)	100.0%	-	-	-	-	-	-	(9)	-	-	-	-
Interest on Arrear Debtor Account	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	40 584	100.0%	-	-	-	-	-	-	40 584	100.0%	-	-	-
Total By Income Source	40 575	100.0%	-	-	-	-	-	-	40 575	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	40 563	100.0%	-	-	-	-	-	-	40 563	100.0%	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	12	100.0%	-	-	-	-	-	-	12	-	-	-	-
Total By Customer Group	40 575	100.0%	-	-	-	-	-	-	40 575	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Creditor Age Analysis											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	4 728	100.0%	-	-	-	-	-	-	4 728	41.3%	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	6 707	100.0%	-	-	-	-	-	-	6 707	58.7%	-
Total	11 435	100.0%	-	-	-	-	-	-	11 435	100.0%	-

Contact Details

Municipal Manager	Ms Margaret Kosana	013 249 2003
Financial Manager	Mrs A L Stander	013 249 2015

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: THABA CHWEU (MP321)

Part1: Operating Revenue and Expenditure

Fiscal Year	Operating Revenue and Expenditure	2014/15										2013/14		Q3 of 2013/14 to Q3 of 2014/15	
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
R thousands															
Operating Revenue and Expenditure															
Operating Revenue	382 358	421 669	186 691	48.8%	79 311	20.7%	73 631	17.5%	339 632	80.5%	65 802	73.0%	11.9%		
Property rates	60 329	112 350	96 631	160.2%	(276)	(5%)	(503)	(4%)	95 853	85.3%	92	87.8%	(447.4%)		
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - electricity revenue	144 700	138 795	32 176	22.2%	29 764	19.9%	30 392	22.4%	91 352	67.3%	26 730	66.5%	13.7%		
Service charges - water revenue	25 709	29 920	7 613	28.6%	7 229	28.1%	7 903	26.4%	22 745	76.0%	6 923	68.7%	14.1%		
Service charges - sanitation revenue	10 079	10 749	2 685	26.6%	2 694	26.7%	2 729	25.4%	8 108	75.4%	2 460	63.4%	10.9%		
Service charges - refuse revenue	11 952	12 099	3 027	25.2%	3 025	26.2%	3 073	25.4%	9 125	75.4%	2 780	63.3%	10.6%		
Service charges - other	-	-	51	-	(363)	-	(121)	-	0	-	-	-	-		
Rental of facilities and equipment	1 806	2 399	593	32.8%	600	33.2%	777	32.4%	1 969	82.1%	524	61.9%	48.3%		
Interest earned - external investments	1 500	339	103	6.9%	74	4.9%	41	12.1%	219	64.6%	1	38.7%	163.0%		
Interest earned - outstanding debtors	5 198	8 169	1 732	33.3%	2 578	49.6%	2 856	35.0%	7 166	87.7%	1 388	61.3%	105.7%		
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines	1 495	1 294	417	27.9%	427	28.6%	669	51.7%	1 513	116.9%	298	59.1%	124.9%		
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-		
Agency services	23 451	13 138	4 940	21.1%	3 777	16.1%	961	7.3%	9 678	73.7%	3 932	43.6%	(75.6%)		
Transfers recognised - operational	94 676	94 737	35 820	37.8%	30 162	31.9%	24 507	25.9%	90 489	95.5%	20 299	90.4%	20.7%		
Other own revenue	1 852	690	902	48.7%	237	12.8%	588	85.2%	1 726	250.3%	376	98.5%	56.4%		
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-		
Operating Expenditure	427 791	455 942	92 444	21.6%	108 245	25.3%	90 626	19.9%	291 315	63.9%	79 818	51.2%	13.5%		
Employee related costs	101 342	109 980	27 695	27.3%	27 931	27.6%	27 628	25.1%	83 254	75.8%	25 611	73.8%	7.9%		
Removal of councillors	8 167	7 935	1 239	15.2%	1 926	23.6%	1 905	24.0%	5 070	63.9%	1 853	71.2%	2.8%		
Debt impairment	2 000	2 000	-	-	-	-	-	-	-	-	894	6.8%	(100.0%)		
Depreciation and asset impairment	44 187	44 187	-	-	-	-	-	-	-	-	1 039	2.4%	(100.0%)		
Finance charges	600	27 005	5 729	954.9%	11 050	1 841.6%	8 793	32.6%	25 571	94.7%	5 823	107.4%	51.0%		
Bulk purchases	172 696	151 556	28 716	16.6%	31 111	18.0%	25 243	16.7%	85 070	56.1%	14 160	32.6%	78.3%		
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contracted services	47 293	38 938	10 098	21.4%	7 350	15.5%	9 338	24.0%	26 786	68.8%	8 030	106.4%	16.3%		
Transfers and grants	-	8 129	2 987	-	1 835	-	1 900	23.4%	6 721	82.7%	1 831	75.5%	3.8%		
Other expenditure	51 307	66 311	15 979	31.1%	27 043	52.7%	15 820	23.9%	58 842	88.7%	20 577	59.5%	(23.1%)		
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	(45 432)	(34 272)	94 247		(28 934)		(16 995)		48 318		(14 016)				
Transfers recognised - capital	46 004	45 004	26	.1%	-	-	-	-	26	.1%	-	2.3%	-		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	572	10 732	94 273		(28 934)		(16 995)		48 344		(14 016)				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	572	10 732	94 273		(28 934)		(16 995)		48 344		(14 016)				
Attributable to municipality	572	10 732	94 273		(28 934)		(16 995)		48 344		(14 016)				
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	572	10 732	94 273		(28 934)		(16 995)		48 344		(14 016)				

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

R thousands	2014/15												Q3 of 2013/14 to Q3 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2013/14			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	410 911	354 339	91 030	22.2%	94 132	22.9%	128 757	36.3%	313 918	88.6%	101 037	(124.0%)	27.4%	
Ratepayers and other	263 633	201 263	51 829	19.7%	47 398	18.0%	63 000	31.3%	162 238	86.6%	44 053	(95.4%)	43.1%	
Government - operating	94 676	94 676	39 013	41.2%	30 659	32.4%	25 004	26.4%	94 676	100.0%	20 599	(104.5%)	21.4%	
Government - capital	46 004	45 004	188	.4%	16 083	35.0%	40 733	90.5%	57 004	126.7%	35 922	-	13.4%	
Interest	6 698	13 396	-	-	-	-	-	-	-	-	464	34.8%	(100.0%)	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(381 604)	(377 170)	(97 112)	25.4%	(83 745)	24.6%	(89 230)	23.7%	(280 087)	74.3%	(70 596)	133.7%	26.4%	
Suppliers and employees	(381 004)	(354 423)	(91 848)	24.1%	(91 785)	24.1%	(85 068)	24.0%	(268 716)	75.8%	(67 541)	123.1%	26.0%	
Finance charges	(600)	(22 747)	(5 264)	877.4%	(1 961)	326.8%	(4 145)	18.2%	(11 369)	50.0%	(3 055)	(68.4%)	35.7%	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	5.3%	-	
Net Cash from/(used) Operating Activities	29 307	(22 832)	(6 082)	(20.8%)	387	1.3%	39 527	(173.1%)	33 831	(148.2%)	30 441	(14.2%)	29.8%	
Cash Flow from Investing Activities														
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(46 004)	(45 004)	(841)	1.8%	(15 131)	32.9%	(11 211)	24.9%	(27 184)	60.4%	(12 683)	163.0%	(11.6%)	
Capital assets	(46 004)	(45 004)	(841)	1.8%	(15 131)	32.9%	(11 211)	24.9%	(27 184)	60.4%	(12 683)	163.0%	(11.6%)	
Net Cash from/(used) Investing Activities	(46 004)	(45 004)	(841)	1.8%	(15 131)	32.9%	(11 211)	24.9%	(27 184)	60.4%	(12 683)	163.0%	(11.6%)	
Cash Flow from Financing Activities														
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities														
Net Increase/(Decrease) in cash held	(16 697)	(67 836)	(6 923)	41.5%	(14 744)	88.3%	28 315	(41.7%)	6 648	(9.8%)	17 758	(5.5%)	59.4%	
Cash/cash equivalents at the year begin:	24 433	4 883	-	-	(6 923)	(28.3%)	(21 668)	(44.3%)	-	-	4 655	(12.3%)	(56.4%)	
Cash/cash equivalents at the year end:	7 736	(62 953)	(6 923)	(89.5%)	(21 668)	(280.1%)	6 648	(10.6%)	6 648	(10.6%)	22 414	(5.5%)	(70.3%)	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	2 163	6.5%	1 448	4.3%	1 177	3.5%	28 739	85.7%	33 527	17.7%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	4 366	10.1%	4 102	9.5%	1 508	3.5%	33 333	77.0%	43 308	22.2%	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 762	6.2%	4 178	5.5%	4 075	5.3%	63 594	83.0%	76 608	40.4%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Account	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 569	4.3%	4 858	13.5%	1 014	2.8%	28 657	79.4%	36 098	19.0%	-	-	-
Total By Income Source	12 859	6.8%	14 585	7.7%	7 774	4.1%	154 323	81.4%	189 541	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	12 859	6.8%	14 585	7.7%	7 774	4.1%	154 323	81.4%	189 541	100.0%	-	-	-
Total By Customer Group	12 859	6.8%	14 585	7.7%	7 774	4.1%	154 323	81.4%	189 541	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	12 410	5.0%	454	.2%	10 157	4.1%	224 442	90.7%	247 463	70.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 451	6.3%	1 693	4.3%	1 176	3.0%	33 793	86.4%	39 113	11.1%
Auditor-General	-	-	366	3.7%	-	-	9 531	96.3%	9 897	2.8%
Other	2 321	4.1%	-	-	1 232	2.2%	52 954	93.7%	56 507	16.0%
Total	17 182	4.9%	2 513	.7%	12 564	3.6%	320 720	90.9%	352 980	100.0%

Contact Details

Municipal Manager	Mr B S Koma	013 235 7333
Financial Manager	Mr N S Mabitsela (acting)	013 235 7371

Source Local Government Database

1. All figures in this report are unaudited.

M P U M A L A N G A : M B O M B E L A (M P 3 2 2)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part1: Operating Revenue and Expenditure

R thousands	2014/15											2013/14			Q3 of 2013/14 to Q3 of 2014/15	
	Budget		First Quarter			Second Quarter		Third Quarter		Year to Date		Third Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget				
Operating Revenue and Expenditure																
Operating Revenue	1 728 151	1 746 441	495 134	28.7%	458 680	26.5%	393 450	22.5%	1 347 264	77.1%	392 207	76.0%	.3%			
Property rates	324 308	334 063	87 002	26.8%	82 356	25.4%	84 342	25.2%	253 701	75.9%	71 286	71.4%	18.3%			
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-			
Service charges - electricity revenue	681 348	681 348	174 166	25.6%	155 325	22.8%	179 959	26.4%	509 449	74.9%	146 691	71.2%	22.7%			
Service charges - water revenue	30 074	30 136	7 729	25.7%	7 249	24.1%	7 789	25.8%	22 767	75.5%	6 433	67.4%	21.1%			
Service charges - sanitation revenue	19 653	19 734	5 117	26.0%	4 570	23.3%	4 498	22.8%	14 186	71.9%	3 844	66.8%	17.0%			
Service charges - refuse revenue	69 158	72 267	18 139	26.2%	18 042	26.1%	18 105	25.1%	54 286	75.1%	16 320	74.4%	10.9%			
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-			
Rental of facilities and equipment	18 849	21 224	2 702	14.3%	2 415	12.8%	1 820	8.6%	6 937	32.7%	1 713	55.1%	6.2%			
Interest earned - external investments	6 226	6 226	1 254	20.1%	2 222	35.7%	(841)	(13.5%)	2 635	42.3%	736	44.0%	(214.2%)			
Interest earned - outstanding debtors	27 716	16 322	3 094	11.2%	4 591	16.6%	7 794	47.8%	15 480	94.8%	5 832	77.0%	33.6%			
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-			
Fines	4 012	14 117	839	20.9%	1 145	26.0%	801	5.7%	2 787	19.7%	449	68.8%	78.5%			
Licences and permits	50	8	0	1.0%	0	0%	0	0%	1 716	61.1%	0	50.3%	(34.8%)			
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-			
Transfers recognised - operational	119 452	126 392	32 672	27.4%	30 912	25.9%	30 197	24.1%	83 770	74.6%	28 852	74.6%	4.6%			
Other own revenue	307 237	395 322	150 174	40.1%	143 058	36.0%	50 117	12.7%	352 350	89.1%	103 636	89.6%	(51.6%)			
Gains on disposal of PPE	26 149	26 399	3 243	12.4%	6 318	24.2%	9 365	35.4%	18 916	71.7%	5 764	75.6%	6.2%			
	3 920	3 920	1	-	475	12.1%	(476)	(12.1%)	-	-	652	61.1%	(173.0%)			
Operating Expenditure	1 918 454	1 973 492	396 921	20.7%	643 919	33.6%	403 126	20.4%	1 443 966	73.2%	423 543	68.5%	(4.8%)			
Employee related costs	483 443	482 650	115 689	23.9%	124 454	25.7%	134 508	27.9%	374 651	77.6%	114 092	72.7%	17.9%			
Remuneration of councillors	27 724	27 746	6 491	23.4%	6 571	23.7%	6 420	23.1%	19 483	70.2%	8 908	74.0%	(27.9%)			
Debt impairment	101 209	91 025	25 302	25.0%	25 302	25.0%	29 979	32.9%	80 584	88.5%	18 816	45.9%	59.3%			
Depreciation and asset impairment	234 411	211 123	53 312	22.7%	51 940	22.2%	52 820	25.0%	158 071	74.9%	52 437	70.1%	.7%			
Finance charges	51 682	33 217	775	1.5%	13 593	26.3%	10 786	32.5%	25 155	75.7%	4 261	37.8%	153.1%			
Bulk purchases	446 195	416 182	85 227	19.1%	190 043	42.6%	36 305	8.7%	311 576	74.9%	95 460	62.0%	(62.0%)			
Other Materials	43 035	46 846	10 371	24.1%	14 391	33.4%	12 610	26.9%	37 371	79.8%	11 545	76.5%	9.2%			
Contracted services	218 204	296 053	35 521	16.3%	93 546	42.9%	72 764	24.6%	201 832	68.2%	68 744	69.4%	5.8%			
Transfers and grants	138 363	148 297	20 685	14.9%	48 397	35.0%	25 997	17.5%	95 079	64.1%	6 162	78.2%	320.5%			
Other expenditure	174 187	220 353	43 548	25.0%	75 682	43.4%	20 935	9.5%	140 165	63.6%	43 098	64.2%	(51.4%)			
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit)	(190 302)	(227 050)	98 212		(185 239)		(9 675)		(96 702)		(31 336)					
Transfers recognised - capital	511 234	615 304	24 644	4.8%	105 012	20.5%	87 431	14.2%	217 087	35.3%	(19 880)	28.7%	(530.8%)			
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-			
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit) after capital transfers and contributions	320 932	388 254	122 856		(80 227)		77 756		120 384		(51 216)					
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	320 932	388 254	122 856		(80 227)		77 756		120 384		(51 216)					
Surplus/(Deficit) attributable to municipality	320 932	388 254	122 856		(80 227)		77 756		120 384		(51 216)					
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-			
Surplus/(Deficit) for the year	320 932	388 254	122 856		(80 227)		77 756		120 384		(51 216)					

Part 2: Capital Revenue and Expenditure

R thousands	2014/15											2013/14			Q3 of 2013/14 to Q3 of 2014/15	
	Budget		First Quarter			Second Quarter		Third Quarter		Year to Date		Third Quarter				
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget				
Capital Revenue and Expenditure																
Source of Finance	522 517	698 262	32 395	6.2%	146 502	28.0%	126 291	18.1%	305 188	43.7%	47 202	26.4%	167.6%			
National Government	418 672	502 691	27 089	6.5%	111 682	26.7%	96 654	19.2%	235 425	46.8%	34 713	26.8%	176.4%			
Provincial Government	-	3 000	-	-	-	-	-	-	-	-	-	-	-			
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-			
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-			
Transfers recognised - capital	418 672	505 691	27 089	6.5%	111 682	26.7%	96 654	19.1%	235 425	46.8%	34 713	26.8%	178.4%			
Borrowings	40 556	108 498	928	2.3%	16 713	41.1%	19 176	17.7%	36 818	33.9%	1 897	13.2%	910.9%			
Internally generated funds	60 039	79 033	4 377	7.3%	17 049	28.4%	9 743	12.3%	31 170	39.4%	8 942	39.3%	9.0%			
Public contributions and donations	3 150	5 042	-	-	1 058	33.6%	718	14.2%	1 776	35.2%	1 650	48.7%	(56.5%)			
Capital Expenditure Standard Classification	522 517	698 262	32 395	6.2%	146 502	28.0%	126 291	18.1%	305 188	43.7%	47 202	26.4%	167.6%			
Governance and Administration	28 509	30 232	4 161	14.6%	4 024	84.3%	8 562	28.3%	36 747	12.6%	15 260	185.2%	(47.3%)			
Executive & Council	8 580	8 580	1 128	13.1%	1 054	12.3%	-	-	2 181	25.4%	111	-	(100.0%)			
Budget & Treasury Office	12 676	11 042	73	6%	4 152	32.8%	3 871	35.1%	8 097	73.3%	477	8.6%	711.4%			
Corporate Services	7 252	10 609	2 960	40.8%	18 818	259.5%	4 691	44.2%	26 469	249.5%	15 672	257.4%	(70.1%)			
Community and Public Safety	37 017	36 668	200	.5%	9 024	24.4%	6 682	18.2%	15 906	43.4%	1 303	3.9%	412.7%			
Community & Social Services	34 119	33 770	-	-	2 721	8.0%	2 035	6.0%	4 757	14.1%	18	-	11 234.0%			
Sport and Recreation	2 698	2 698	146	5.0%	229	7.9%	206	7.1%	581	20.0%	1 285	147.6%	(84.0%)			
Public Safety	-	-	54	-	2 419	-	4 441	-	6 914	-	-	-	(100.0%)			
Housing	-	-	-	-	3 655	-	-	-	3 655	-	-	-	-			
Health	-	-	-	-	-	-	-	-	-	-	-	-	-			
Economic and Environmental Services	254 207	369 813	22 676	8.9%	76 177	30.0%	63 715	17.2%	162 567	44.0%	19 445	28.0%	227.7%			

Part 3: Cash Receipts and Payments

R thousands	2014/15											2013/14		Q3 of 2013/14 to Q3 of 2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter					
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget				
Cash Flow from Operating Activities																
Receipts	2 134 257	2 134 257	601 809	28.2%	494 881	23.2%	795 066	37.3%	1 891 755	88.6%	582 641	85.8%	36.5%			
Ratepayers and other	1 191 844	1 191 844	313 419	26.3%	349 999	29.4%	339 747	28.5%	1 003 075	84.2%	307 460	78.4%	10.5%			
Government - operating	397 237	397 237	153 845	38.7%	127 368	32.1%	-	-	281 213	70.6%	85 548	98.8%	(100.0%)			
Government - capital	511 234	511 234	134 426	26.3%	17 562	3.4%	455 075	89.0%	807 083	118.7%	189 258	100.7%	140.5%			
Interest	33 942	33 942	119	4%	41	.1%	244	.7%	404	1.2%	375	2.6%	(34.9%)			
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments	(1 571 083)	(1 571 083)	(685 574)	43.6%	(382 804)	24.4%	(626 425)	39.9%	(1 894 803)	107.9%	(403 311)	95.1%	55.3%			
Suppliers and employees	(1 392 789)	(1 392 789)	(683 491)	49.1%	(366 929)	26.3%	(612 627)	44.0%	(1 663 047)	119.4%	(367 662)	94.2%	54.1%			
Finance charges	(39 931)	(39 931)	(713)	1.8%	(10 197)	25.5%	(3 788)	9.5%	(14 698)	36.8%	-	-	(100.0%)			
Transfers and grants	(138 363)	(138 363)	(1 369)	1.0%	(5 678)	4.1%	(10 010)	7.2%	(17 058)	12.3%	(5 650)	7.5%	77.2%			
Net Cash from/(used) Operating Activities	563 174	563 174	(83 765)	(14.9%)	112 077	19.9%	168 641	29.9%	196 952	35.0%	179 330	64.2%	(6.0%)			
Cash Flow from Investing Activities																
Receipts	89 908	89 908	58 501	65.1%	22 635	25.2%	(21 778)	(24.2%)	59 358	66.0%	(71 518)	(78.2%)	(69.5%)			
Proceeds on disposal of PPE	3 920	3 920	58 501	149.4%	22 635	57.7%	(21 778)	(555.6%)	59 358	1514.2%	(71 518)	(2 004.4%)	(69.5%)			
Decrease in non-current debtors	85 988	85 988	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments	(522 517)	(522 517)	(35 391)	6.8%	(141 500)	27.1%	(120 917)	23.1%	(297 814)	57.0%	(48 790)	26.5%	147.8%			
Capital assets	(522 517)	(522 517)	(35 391)	6.8%	(141 500)	27.1%	(120 917)	23.1%	(297 814)	57.0%	(48 790)	26.5%	147.8%			
Net Cash from/(used) Investing Activities	(432 609)	(432 609)	23 110	(5.3%)	(118 871)	27.5%	(142 694)	33.0%	(238 456)	55.1%	(120 308)	43.7%	(89.6%)			
Cash Flow from Financing Activities																
Receipts	77 151	77 151	-	-	21 794	28.2%	7 978	10.3%	29 772	38.6%	42 393	35.5%	(81.2%)			
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/refinancing	77 151	77 151	-	-	21 794	28.2%	7 978	10.3%	29 772	38.6%	42 393	35.5%	(81.2%)			
Payments	(16 828)	(16 828)	(1 370)	8.1%	(5 912)	35.1%	(3 569)	21.2%	(10 851)	64.5%	(1 275)	58.1%	179.9%			
Repayment of borrowing	(16 828)	(16 828)	(1 370)	8.1%	(5 912)	35.1%	(3 569)	21.2%	(10 851)	64.5%	(1 275)	58.1%	179.9%			
Net Cash from/(used) Financing Activities	60 322	60 322	(1 370)	(2.3%)	15 862	26.3%	4 409	7.3%	18 921	31.4%	41 118	32.4%	(89.3%)			
Net Increase/(Decrease) in cash held	190 887	190 887	(62 025)	(32.5%)	9 087	4.8%	30 356	15.9%	(22 582)	(11.8%)	100 140	108.1%	(69.7%)			
Cash/cash equivalents at the year begin:	119 276	119 276	96 112	80.6%	34 087	28.6%	43 174	36.2%	96 112	80.6%	83 405	43.7%	(40.2%)			
Cash/cash equivalents at the year end:	310 163	310 163	34 087	11.0%	43 174	13.9%	73 530	23.7%	73 530	23.7%	183 545	101.2%	(58.9%)			

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 017	9.7%	23	.1%	1 045	5.0%	17 680	85.1%	20 765	5.5%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	42 642	62.8%	405	6%	4 949	7.3%	19 914	29.3%	67 909	17.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	20 998	14.3%	166	1%	8 041	5.5%	117 321	80.1%	146 525	38.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 263	14.2%	6	1%	464	5.2%	7 166	80.5%	8 899	2.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 017	8.6%	32	1%	2 298	4.0%	50 827	87.4%	58 174	15.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	405	10.8%	-	-	330	8.8%	3 020	80.4%	3 755	1.0%	-	-	-	-
Interest on Arrear Debtor Accounts	1 646	2.6%	5	-.1%	1 536	2.4%	59 786	94.9%	62 974	16.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 098	10.2%	374	3.5%	372	3.4%	8 965	82.9%	10 810	2.8%	-	-	-	-
Total By Income Source	75 086	19.8%	1 010	.3%	19 035	5.0%	284 679	75.0%	379 810	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 185	18.5%	70	2%	2 496	8.9%	20 208	72.3%	27 959	7.4%	-	-	-	-
Commercial	26 755	48.6%	339	6%	3 385	6.1%	24 599	44.7%	55 068	14.5%	-	-	-	-
Households	42 144	14.8%	600	2%	12 853	4.5%	229 984	80.5%	285 582	75.2%	-	-	-	-
Other	1 002	8.9%	2	-.1%	300	2.7%	9 897	88.4%	11 201	2.9%	-	-	-	-
Total By Customer Group	75 086	19.8%	1 010	.3%	19 035	5.0%	284 679	75.0%	379 810	100.0%	-	-	-	-

Contact Details

Municipal Manager	Mr X C Mzobe	013 759 2001
Financial Manager	Ms N T Mhembu	013 759 2005

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: UMJINDI (MP323)

Part1: Operating Revenue and Expenditure

R thousands	2014/15										2013/14		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	220 988	220 988	60 999	27.6%	57 717	26.1%	33 635	15.2%	152 351	68.9%	47 945	72.7%	(29.8%)
Property rates	17 362	17 362	4 680	27.0%	6 048	34.8%	3 574	20.6%	14 302	82.4%	5 184	65.7%	(31.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	78 772	78 772	19 102	24.2%	16 654	21.1%	16 812	21.3%	52 568	66.7%	15 301	65.0%	9.9%
Service charges - water revenue	29 931	29 931	6 817	22.8%	6 265	20.9%	3 701	12.4%	16 783	56.1%	4 809	47.1%	(23.0%)
Service charges - sanitation revenue	5 973	5 973	1 477	24.7%	1 462	24.5%	1 459	24.4%	4 398	73.6%	1 360	71.4%	7.3%
Service charges - refuse revenue	12 397	12 397	3 159	25.5%	3 082	24.9%	3 180	25.7%	9 421	76.0%	2 893	82.3%	9.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 092	1 092	148	13.6%	333	30.5%	133	12.1%	614	56.2%	130	40.8%	2.2%
Interest earned - external investments	350	350	124	35.4%	301	85.9%	261	74.6%	686	195.9%	287	112.2%	(9.0%)
Interest earned - outstanding debtors	2 000	2 000	1 509	75.4%	1 441	72.0%	1 429	71.5%	4 379	218.9%	1 236	135.0%	15.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	253	253	26	10.3%	21	8.2%	56	22.3%	103	40.7%	58	42.2%	(3.3%)
Licences and permits	13	13	1	9.0%	2	13.0%	1	8.5%	4	30.6%	1	370.6%	96.2%
Agency services	2 818	2 818	-	-	1 428	50.7%	476	16.9%	1 904	67.6%	593	67.8%	(19.8%)
Transfers recognised - operational	64 208	64 208	23 084	36.0%	19 439	30.3%	1 100	1.7%	43 623	67.9%	13 457	91.0%	(91.8%)
Other own revenue	5 819	5 819	872	15.0%	964	16.6%	1 198	20.6%	3 034	52.1%	1 672	58.6%	(28.3%)
Gains on disposal of PPE	-	-	-	-	279	-	254	-	533	-	964	248.6%	(73.7%)
Operating Expenditure	254 687	254 687	42 451	16.7%	51 790	20.3%	45 666	17.9%	139 906	54.9%	45 090	60.8%	1.3%
Employee related costs	85 779	92 819	19 409	22.6%	19 621	21.6%	18 427	19.9%	56 398	60.7%	18 629	68.3%	(11.1%)
Remuneration of councillors	7 040	-	1 362	19.3%	1 328	18.9%	1 362	-	4 051	-	1 491	63.1%	(8.7%)
Debt impairment	15 372	15 372	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	23 000	23 000	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 785	1 785	22	1.3%	1 241	69.5%	745	41.7%	2 008	112.5%	731	90.3%	1.9%
Bulk purchases	62 535	62 535	17 035	27.2%	14 722	23.5%	14 204	22.7%	45 961	73.5%	12 976	75.1%	9.5%
Other Materials	4 171	4 171	715	17.1%	719	17.2%	214	5.1%	1 648	39.5%	631	26.7%	(66.1%)
Contracted services	11 848	11 848	671	5.7%	3 753	31.7%	2 049	17.3%	6 474	54.6%	2 850	67.2%	(28.1%)
Transfers and grants	8 294	8 294	475	5.7%	4 860	58.6%	3 677	44.3%	9 013	108.7%	2 450	455.4%	50.1%
Other expenditure	34 863	34 863	2 761	7.9%	6 646	19.1%	4 987	14.3%	14 393	41.3%	5 332	39.7%	(6.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(33 696)	(33 696)	18 549		5 927		(12 031)		12 445		2 854		
Transfers recognised - capital	54 800	65 400	7 009	12.8%	10 500	19.2%	-	-	17 509	26.8%	13 778	63.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	21 101	31 701	25 558		16 427		(12 031)		29 954		16 632		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	21 101	31 701	25 558		16 427		(12 031)		29 954		16 632		
Surplus/(Deficit) attributable to municipality	21 101	31 701	25 558		16 427		(12 031)		29 954		16 632		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21 101	31 701	25 558		16 427		(12 031)		29 954		16 632		

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

R thousands	2014/15											2013/14		Q3 of 2013/14 to Q3 of 2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter					
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget				
Cash Flow from Operating Activities																
Receipts	257 783	268 383	53 255	20.7%	76 378	29.6%	82 822	30.9%	212 456	79.2%	69 903	80.1%	18.5%			
Ratepayers and other	138 425	138 425	35 220	25.8%	41 061	30.1%	40 311	29.5%	119 592	85.5%	42 381	79.8%	(4.9%)			
Government - operating	64 208	64 208	10 902	17.0%	19 978	31.1%	538	8%	31 418	48.5%	13 457	93.6%	(96.0%)			
Government - capital	54 800	65 400	7 009	12.6%	15 039	27.4%	41 697	63.8%	63 745	97.5%	13 778	69.0%	202.6%			
Interest	2 350	2 350	124	5.3%	301	12.8%	275	11.7%	700	29.8%	267	112.4%	(4.0%)			
Dividends																
Payments	(213 930)	(213 930)	(51 016)	23.8%	(57 468)	26.9%	(52 287)	24.9%	(161 770)	75.6%	(44 663)	72.3%	19.3%			
Suppliers and employees	(206 236)	(206 236)	(50 439)	24.5%	(54 954)	26.6%	(51 180)	24.8%	(156 572)	75.9%	(41 909)	68.4%	22.1%			
Finance charges	(754)	(754)	(102)	13.5%	(789)	104.7%	(745)	98.8%	(1 636)	217.0%	(303)	49.0%	145.5%			
Transfers and grants	(6 940)	(6 940)	(475)	6.8%	(1 724)	24.8%	(1 363)	19.6%	(3 562)	51.3%	(2 450)	268.1%	(44.4%)			
Net Cash from/(used) Operating Activities	43 853	54 453	2 240	5.1%	18 911	43.1%	29 535	54.2%	50 686	93.1%	25 240	126.9%	17.0%			
Cash Flow from Investing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(54 800)	(65 400)	(410)	.7%	(11 203)	20.4%	(15 422)	23.6%	(27 035)	41.3%	(18 375)	57.6%	(16.1%)			
Capital assets	(54 800)	(65 400)	(410)	.7%	(11 203)	20.4%	(15 422)	23.6%	(27 035)	41.3%	(18 375)	57.6%	(16.1%)			
Net Cash from/(used) Investing Activities	(54 800)	(65 400)	(410)	.7%	(11 203)	20.4%	(15 422)	23.6%	(27 035)	41.3%	(18 375)	57.6%	(16.1%)			
Cash Flow from Financing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(1 031)	(1 031)	-	-	(452)	43.8%	(480)	46.6%	(932)	90.4%	(428)	-	12.3%			
Repayment of borrowing	(1 031)	(1 031)	-	-	(452)	43.8%	(480)	46.6%	(932)	90.4%	(428)	-	12.3%			
Net Cash from/(used) Financing Activities	(1 031)	(1 031)	-	-	(452)	43.8%	(480)	46.6%	(932)	90.4%	(428)	-	12.3%			
Net Increase/(Decrease) in cash held	(11 978)	(11 978)	1 830	(15.3%)	7 256	(60.6%)	13 633	(113.8%)	22 719	(189.7%)	6 438	(31.3%)	111.8%			
Cash/cash equivalents at the year begin:	11 686	11 686	35	.3%	1 864	16.0%	9 120	78.0%	35	.3%	2 472	5.9%	269.0%			
Cash/cash equivalents at the year end:	(292)	(292)	1 864	(639.3%)	9 120	(327.3%)	22 733	(7 802.1%)	22 733	(7 802.1%)	8 909	(43.8%)	155.4%			

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 198	5.0%	871	3.7%	971	4.1%	20 817	87.3%	23 858	24.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	862	10.0%	784	9.1%	569	6.6%	6 429	74.4%	8 644	8.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	681	2.8%	551	2.3%	482	2.0%	22 535	92.9%	24 250	24.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	291	2.9%	251	2.5%	234	2.3%	9 184	92.2%	9 960	10.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	548	3.1%	483	2.8%	462	2.7%	15 908	91.4%	17 401	17.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Account	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	162	1.1%	118	.8%	66	.5%	13 843	97.6%	14 190	14.4%	-	-	-	-
Total By Income Source	3 743	3.8%	3 058	3.1%	2 785	2.8%	88 717	90.2%	98 302	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	126	7.8%	105	6.6%	69	4.3%	1 310	81.3%	1 611	1.6%	-	-	-	-
Commercial	723	3.9%	636	3.5%	327	1.8%	16 728	90.8%	18 414	18.7%	-	-	-	-
Households	2 828	3.6%	2 316	3.0%	2 389	3.1%	70 679	90.4%	78 212	79.9%	-	-	-	-
Other	65	100.0%	-	-	-	-	-	-	65	1%	-	-	-	-
Total By Customer Group	3 743	3.8%	3 058	3.1%	2 785	2.8%	88 717	90.2%	98 302	100.0%	-	-	-	-

Contact Details

Municipal Manager	Mr Dumisani Patrick Msibi	013 712 8719
Financial Manager	Mr Paul Moele	013 712 8814

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: NKOMAZI (MP324)

Part1: Operating Revenue and Expenditure

R thousands	2014/15											2013/14	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	
Operating Revenue and Expenditure													
Operating Revenue	577 671	573 625	199 337	34.5%	164 786	28.5%	77 859	13.6%	441 982	77.1%	124 482	88.9%	(37.5%)
Property rates	81 773	81 773	33 354	40.8%	13 967	17.1%	26 304	32.2%	73 625	90.0%	17 092	82.9%	53.9%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	68 342	59 784	13 423	19.6%	16 251	23.8%	17 460	29.2%	47 134	78.8%	16 216	73.9%	7.7%
Service charges - water revenue	19 350	14 832	3 853	19.9%	3 602	18.6%	4 193	28.3%	11 647	78.5%	2 867	60.7%	45.2%
Service charges - sanitation revenue	3 961	3 823	958	24.2%	955	24.1%	961	25.1%	2 874	75.2%	870	79.6%	10.4%
Service charges - refuse revenue	5 917	5 439	1 368	23.1%	1 354	22.9%	1 384	25.4%	4 107	75.5%	1 332	77.7%	3.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 574	5 163	2 056	44.9%	450	9.8%	343	6.6%	2 849	55.2%	526	84.3%	(34.8%)
Interest earned - external investments	2 652	662	-	-	-	-	6	.9%	6	.9%	784	40.8%	(99.2%)
Interest earned - outstanding debtors	5 483	1 633	818	15.0%	148	2.7%	1 284	78.7%	2 250	137.8%	1 273	73.3%	9.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	666	8 802	1 843	277.0%	2 416	363.1%	1 787	20.3%	6 046	68.7%	96	50.0%	1754.5%
Licences and permits	29	20	2	5.9%	7	24.6%	4	19.9%	13	63.6%	5	75.5%	(12.5%)
Agency services	13 334	13 334	5 799	43.5%	6 474	48.6%	7 210	54.1%	19 483	146.1%	9 352	124.3%	(22.9%)
Transfers recognised - operational	364 477	371 742	134 535	36.9%	116 454	32.0%	15 868	4.3%	266 857	71.8%	72 908	94.4%	(78.2%)
Other own revenue	7 113	6 617	1 329	18.7%	2 707	38.1%	1 055	15.9%	5 091	76.9%	1 142	57.8%	(7.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	581 483	576 508	89 589	15.4%	151 756	26.1%	107 519	18.7%	348 864	60.5%	144 668	67.3%	(25.7%)
Employee related costs	226 292	224 400	56 136	24.8%	67 343	29.8%	59 092	26.3%	182 572	81.4%	53 050	76.6%	11.4%
Remuneration of councillors	19 121	19 122	4 892	25.6%	4 891	25.6%	4 893	25.6%	14 677	76.8%	5 605	75.0%	(12.7%)
Debt impairment	17 045	17 045	-	-	-	-	-	-	-	-	3 335	20.7%	(100.0%)
Depreciation and asset impairment	64 397	64 397	-	-	-	-	-	-	-	-	-	-	-
Finance charges	930	1 330	143	15.4%	749	80.5%	207	15.5%	1 099	82.6%	762	149.2%	(72.9%)
Bulk purchases	71 543	71 543	5 637	7.9%	26 261	36.7%	9 064	12.7%	40 962	57.3%	27 835	102.3%	(67.4%)
Other Materials	1 653	1 727	294	17.8%	208	12.6%	366	21.2%	868	50.3%	295	54.6%	24.1%
Contracted services	18 653	22 469	3 656	19.6%	13 355	71.6%	2 211	9.8%	19 222	85.5%	13 202	119.6%	(83.2%)
Transfers and grants	211	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	161 638	154 454	18 831	11.6%	38 948	24.1%	31 686	20.5%	89 465	57.9%	40 585	62.1%	(21.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(3 811)	(2 883)	109 748		13 030		(29 660)		93 118		(20 186)		
Transfers recognised - capital	219 382	226 792	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	215 570	223 909	109 748		13 030		(29 660)		93 118		(20 186)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	215 570	223 909	109 748		13 030		(29 660)		93 118		(20 186)		
Surplus/(Deficit) attributable to municipality	215 570	223 909	109 748		13 030		(29 660)		93 118		(20 186)		
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	215 570	223 909	109 748		13 030		(29 660)		93 118		(20 186)		

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

R thousands	2014/15											2013/14		Q3 of 2013/14 to Q3 of 2014/15		
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter					
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget				
Cash Flow from Operating Activities																
Receipts	760 844	760 844	239 161	31.4%	317 792	41.8%	209 017	27.5%	765 970	100.7%	243 287	92.1%	(14.1%)			
Ratepayers and other	168 859	168 859	70 528	41.8%	72 365	42.9%	76 194	45.1%	219 087	129.7%	49 313	103.8%	54.5%			
Government - operating	364 477	364 477	139 249	38.2%	111 201	30.5%	1 635	4%	252 085	69.2%	78 764	96.9%	(97.9%)			
Government - capital	219 382	219 382	28 203	12.9%	132 033	60.2%	130 398	59.4%	290 634	132.5%	113 648	78.9%	14.7%			
Interest	8 125	8 125	1 160	14.5%	2 153	27.0%	790	9.7%	4 164	51.2%	1 561	49.9%	(48.4%)			
Dividends																
Payments	(500 041)	(500 041)	(170 808)	34.2%	(183 086)	36.6%	(130 894)	28.0%	(493 788)	98.7%	(117 152)	94.5%	19.4%			
Suppliers and employees	(498 890)	(498 890)	(170 665)	34.2%	(182 337)	36.5%	(139 687)	28.0%	(492 680)	98.8%	(116 362)	94.4%	20.0%			
Finance charges	(330)	(330)	(143)	15.4%	(749)	80.5%	(207)	22.2%	(1 096)	118.1%	(766)	149.6%	(73.0%)			
Transfers and grants	(211)	(211)	-	-	-	-	-	-	-	-	(5)	2.3%	(100.0%)			
Net Cash from/(used) Operating Activities	260 803	260 803	68 352	26.2%	134 707	51.7%	69 123	26.5%	272 183	104.4%	126 134	87.7%	(45.2%)			
Cash Flow from Investing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments	(230 907)	(230 907)	(70 986)	30.7%	(105 636)	45.7%	(49 934)	21.6%	(226 557)	98.1%	(50 540)	49.2%	(1.2%)			
Capital assets	(230 907)	(230 907)	(70 986)	30.7%	(105 636)	45.7%	(49 934)	21.6%	(226 557)	98.1%	(50 540)	49.2%	(1.2%)			
Net Cash from/(used) Investing Activities	(230 907)	(230 907)	(70 986)	30.7%	(105 636)	45.7%	(49 934)	21.6%	(226 557)	98.1%	(50 540)	49.2%	(1.2%)			
Cash Flow from Financing Activities																
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Payments	(365)	(365)	-	-	-	-	-	-	-	-	-	-	-	259.9%	-	
Repayment of borrowing	(365)	(365)	-	-	-	-	-	-	-	-	-	-	-	259.9%	-	
Net Cash from/(used) Financing Activities	(365)	(365)	-	-	-	-	-	-	-	-	-	-	-	259.9%	-	
Net Increase/(Decrease) in cash held	29 532	29 532	(2 634)	(8.9%)	29 070	98.4%	19 189	65.0%	45 626	154.5%	75 594	3 080.8%	(74.6%)			
Cash/cash equivalents at the year begin:	7 770	7 770	2 895	37.3%	262	3.4%	29 332	377.5%	2 895	37.3%	23 799	100.0%	23.3%			
Cash/cash equivalents at the year end:	37 302	37 302	262	.7%	29 332	78.6%	48 522	130.1%	48 522	130.1%	99 393	127.9%	(51.2%)			

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 185	26.2%	532	11.8%	444	9.8%	2 369	52.2%	4 520	3.8%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	4 323	59.4%	728	10.0%	436	6.0%	1 796	24.7%	7 282	6.2%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 329	8.0%	5 193	5.7%	4 796	5.3%	73 832	81.0%	91 150	77.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	310	30.4%	119	11.7%	66	6.5%	526	51.5%	1 022	9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	314	28.0%	113	10.1%	72	6.4%	623	55.5%	1 122	1.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Account	411	4.8%	470	5.5%	337	4.0%	7 273	85.6%	8 492	7.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expnd	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	412	9.9%	330	7.9%	100	2.4%	3 321	79.8%	4 162	3.5%	-	-	-	-
Total By Income Source	14 284	12.1%	7 486	6.4%	6 251	5.3%	89 730	76.2%	117 751	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 753	11.2%	2 559	10.4%	2 457	10.0%	16 906	68.5%	24 676	21.0%	-	-	-	-
Commercial	6 954	9.5%	3 000	4.1%	2 550	3.5%	60 903	83.0%	73 407	62.3%	-	-	-	-
Households	4 192	25.7%	1 772	10.9%	1 172	7.2%	9 176	56.3%	16 313	13.9%	-	-	-	-
Other	384	11.4%	155	4.6%	72	2.1%	2 745	81.8%	3 355	2.8%	-	-	-	-
Total By Customer Group	14 284	12.1%	7 486	6.4%	6 251	5.3%	89 730	76.2%	117 751	100.0%	-	-	-	-

Contact Details

Municipal Manager	Mr M D Ngwenya	013 790 0245
Financial Manager	Mr B T Khoza	013 790 0386

Source Local Government Database

1. All figures in this report are unaudited.

MPUMALANGA: BUSHBUCKRIDGE (MP325)

Part1: Operating Revenue and Expenditure

Fiscal Year	Operating Revenue and Expenditure	2014/15										2013/14			
		Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2013/14			
		Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q3 of 2013/14	
R thousands														to Q3 of 2013/14	
Operating Revenue and Expenditure															
Operating Revenue	752 799	919 069	935 992	124.3%	(294 299)	(39.1%)	43 277	4.7%	684 970	74.5%	102 020	77.3%	(57.6%)		
Property rates	92 591	249 841	706 982	763.6%	(486 625)	(527.1%)	3 342	1.3%	221 699	88.7%	2 739	63.2%	22.0%		
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-		
Service charges - water revenue	37 858	37 857	-	-	3 409	9.0%	8 821	23.3%	12 230	32.3%	5 572	39.1%	58.3%		
Service charges - sanitation revenue	2 620	2 669	-	-	543	20.7%	1 062	39.8%	1 605	60.1%	388	68.2%	165.7%		
Service charges - refuse revenue	5 824	3 528	-	-	1 215	20.9%	3 371	95.5%	4 586	130.0%	812	37.5%	314.9%		
Service charges - other	3 710	-	3 607	97.2%	25	7%	-	-	3 632	-	154	33.6%	(100.0%)		
Rental of facilities and equipment	831	821	39	4.7%	27	3.2%	72	8.8%	138	16.9%	35	9.9%	109.3%		
Interest earned - external investments	4 700	7 000	1 991	42.4%	2 698	57.4%	1 566	22.4%	6 254	89.3%	516	52.7%	203.7%		
Interest earned - outstanding debtors	18 000	18 000	-	-	1	-	-	-	1	-	7 795	53.0%	(100.0%)		
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-		
Fines	1 063	1 063	35	3.3%	7	6%	43	4.1%	85	8.0%	2	42.1%	1 917.5%		
Licences and permits	15 317	9 461	4 010	25.2%	3 909	25.5%	4 007	42.4%	11 927	126.1%	-	(100.0%)	-		
Agency services	8 256	8 268	-	-	-	-	-	-	-	-	-	-	-		
Transfers recognised - operational	557 367	570 570	219 176	39.3%	182 355	32.7%	20 658	3.6%	422 189	74.0%	81 247	87.7%	(74.6%)		
Other own revenue	4 250	9 591	152	3.6%	139	3.3%	334	3.5%	625	6.5%	2 431	79.9%	(86.2%)		
Gains on disposal of PPE	400	400	-	-	-	-	-	-	-	-	319	13.9%	(100.0%)		
Operating Expenditure	709 925	871 647	185 600	26.1%	219 219	30.9%	136 318	15.6%	541 137	62.1%	155 620	52.6%	(12.4%)		
Employee related costs	216 774	271 515	62 797	29.0%	80 033	36.9%	65 152	24.0%	207 982	76.6%	55 374	17.7%	73.5%		
Removal of councillors	25 088	22 310	5 521	22.0%	5 504	21.9%	5 608	25.1%	16 633	74.6%	3 419	51.0%	64.0%		
Debt impairment	101 000	181 000	25 000	24.8%	25 000	24.6%	-	-	50 000	27.6%	-	-	-		
Depreciation and asset impairment	41 150	41 150	10 000	24.3%	10 000	24.3%	-	-	20 000	46.6%	-	-	-		
Finance charges	526	-	-	-	-	-	-	-	-	-	-	-	-		
Bulk purchases	124 200	156 200	9 900	6.0%	37 800	30.4%	25 700	16.5%	73 400	47.0%	18 400	58.2%	39.7%		
Other Materials	56 432	10 772	29	1%	298	5%	2 912	27.0%	3 239	30.1%	44	4.3%	6 539.0%		
Contracted services	36 410	34 352	12 875	35.4%	6 037	16.6%	9 141	26.6%	28 053	81.7%	-	2.8%	(100.0%)		
Transfers and grants	31 451	20 951	37 267	118.5%	3 248	10.3%	3 770	18.0%	44 285	211.4%	26 672	72.4%	(85.9%)		
Other expenditure	76 895	133 397	22 211	28.9%	51 299	66.7%	24 035	18.0%	97 545	73.1%	51 712	173.9%	(53.5%)		
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit)	42 874	47 422	750 392		(513 518)		(93 041)		143 833		(53 601)				
Transfers recognised - capital	396 231	359 231	201 100	50.8%	3 000	5%	180 442	50.2%	384 642	107.0%	208 082	52.1%	(13.3%)		
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-		
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after capital transfers and contributions	439 105	406 653	951 492		(510 518)		87 401		528 374		154 481				
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) after taxation	439 105	406 653	951 492		(510 518)		87 401		528 374		154 481				
Surplus/(Deficit) attributable to municipality	439 105	406 653	951 492		(510 518)		87 401		528 374		154 481				
Share of surplus/(deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-		
Surplus/(Deficit) for the year	439 105	406 653	951 492		(510 518)		87 401		528 374		154 481				

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

R thousands	2014/15											2013/14		Q3 of 2013/14 to Q3 of 2014/15
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		Third Quarter			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	1 149 027	1 314 300	422 844	36.8%	193 278	16.8%	210 753	16.0%	826 875	62.9%	301 421	80.5%	(30.1%)	
Ratepayers and other	172 743	319 302	2 284	1.3%	5 226	3.0%	8 087	2.5%	15 597	4.9%	3 781	35.2%	113.9%	
Government - operating	557 364	570 120	219 176	39.3%	162 355	32.7%	20 658	3.6%	422 189	74.1%	81 247	87.0%	(74.9%)	
Government - capital	396 228	399 879	201 100	50.6%	3 000	.8%	180 442	45.1%	384 542	96.2%	208 082	76.7%	(13.3%)	
Interest	22 692	24 999	283	1.2%	2 698	11.9%	1 566	6.3%	4 547	18.2%	8 310	101.5%	(61.2%)	
Dividends														
Payments	(709 025)	(644 928)	(107 671)	15.2%	(184 219)	25.9%	(117 176)	18.2%	(409 066)	63.4%	(164 120)	96.9%	(28.6%)	
Suppliers and employees	(678 465)	(623 977)	(105 738)	15.6%	(180 971)	26.7%	(113 409)	18.2%	(400 115)	64.1%	(137 448)	93.4%	(17.5%)	
Finance charges														
Transfers and grants	(31 440)	(20 951)	(1 933)	6.1%	(3 248)	10.3%	(3 770)	18.0%	(8 951)	42.7%	(26 672)	-	(85.9%)	
Net Cash from/(used) Operating Activities	439 102	669 372	315 172	71.8%	9 059	2.1%	93 577	14.0%	417 809	62.4%	137 300	69.7%	(31.8%)	
Cash Flow from Investing Activities														
Receipts	-	400	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	400	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(440 652)	(443 828)	(133 277)	30.2%	(70 161)	15.9%	(46 557)	10.5%	(249 995)	56.3%	(92 547)	49.0%	(49.7%)	
Capital assets	(440 652)	(443 828)	(133 277)	30.2%	(70 161)	15.9%	(46 557)	10.5%	(249 995)	56.3%	(92 547)	49.0%	(49.7%)	
Net Cash from/(used) Investing Activities	(440 652)	(443 426)	(133 277)	30.2%	(70 161)	15.9%	(46 557)	10.5%	(249 995)	56.4%	(92 547)	49.0%	(49.7%)	
Cash Flow from Financing Activities														
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	(1 550)	225 943	181 895	(11 735.2%)	(61 102)	3 942.1%	47 020	20.8%	167 813	74.3%	44 753	137.5%	5.1%	
Cash/cash equivalents at the year begin:	173 000	-	152 540	88.2%	334 435	193.3%	273 333	-	152 540	-	158 076	-	72.9%	
Cash/cash equivalents at the year end:	171 450	225 943	334 435	195.1%	273 333	159.4%	320 353	141.8%	202 829	77.5%	202 829	-	57.9%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	744	.5%	6 949	4.4%	633	.4%	150 372	94.8%	158 697	21.2%	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(21)	-	8 434	1.6%	4 092	8%	528 596	97.7%	541 442	72.2%	-	-	-
Receivables from Exchange Transactions - Waste Water Management	240	1.1%	912	4.2%	203	.9%	20 412	93.8%	21 767	2.9%	-	-	-
Receivables from Exchange Transactions - Waste Management	295	1.0%	1 248	4.4%	441	1.6%	26 219	93.0%	28 203	3.8%	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Account	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 258	.2%	17 543	2.3%	5 369	.7%	725 939	96.8%	750 110	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	(4 176)	(1.0%)	157	-	53	-	415 680	101.0%	411 713	54.9%	-	-	-
Commercial	1 210	1.3%	5 366	5.7%	1 378	1.5%	86 570	91.6%	94 523	12.6%	-	-	-
Households	2 640	1.2%	8 735	3.9%	2 355	1.0%	210 794	93.9%	224 524	29.9%	-	-	-
Other	1 585	0.8%	3 286	17.0%	1 583	8.2%	12 896	66.6%	19 350	2.6%	-	-	-
Total By Customer Group	1 258	.2%	17 543	2.3%	5 369	.7%	725 939	96.8%	750 110	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Creditor Age Analysis											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	DL Shabangu	013 708 6018
Financial Manager	S P Mokganya (Acting)	013 799 1889

Source Local Government Database

1. All figures in this report are unaudited.

MPUMLANGA: EHLANZENI (DC32)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 3RD QUARTER ENDED 31 MARCH 2015

Part1: Operating Revenue and Expenditure

Part 2: Capital Revenue and Expenditure

Part 3: Cash Receipts and Payments

R thousands	2014/15												Q3 of 2013/14 to Q3 of 2014/15	
	Budget		First Quarter		Second Quarter		Third Quarter		Year to Date		2013/14			
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget		
Cash Flow from Operating Activities														
Receipts	261 388	213 525	81 805	31.3%	65 393	25.0%	55 574	26.0%	202 772	95.0%	47 597	83.2%	16.8%	
Ratepayers and other	3 295	3 360	163	5.0%	388	11.8%	38	2.9%	649	19.3%	(27)	142.9%	(468.0%)	
Government - operating	202 112	201 235	80 539	39.8%	64 183	31.8%	54 619	27.1%	199 341	99.1%	47 057	98.2%	16.1%	
Government - capital	53 180	5 730	-	-	-	-	-	-	-	-	-	-	-	
Interest	2 861	3 200	1 102	39.4%	823	29.4%	858	26.8%	2 783	97.0%	567	112.0%	51.2%	
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(196 106)	(190 573)	(32 612)	16.6%	(50 990)	26.0%	(31 553)	16.6%	(115 155)	60.4%	(29 866)	59.1%	5.6%	
Suppliers and employees	(173 694)	(168 262)	(32 610)	18.8%	(35 075)	20.2%	(31 552)	18.8%	(99 237)	59.0%	(29 863)	57.3%	5.7%	
Finance charges	(22 412)	(22 312)	(1)	(1)	(15 915)	71.0%	(1)	(1)	(15 918)	71.3%	(3)	71.5%	(73.2%)	
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Operating Activities	65 283	22 952	49 193	75.4%	14 403	22.1%	24 021	104.7%	87 617	381.7%	17 732	177.0%	35.5%	
Cash Flow from Investing Activities														
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(53 300)	-	(4 468)	8.4%	(10 573)	19.8%	(1 981)	-	(17 023)	-	(2 915)	42.4%	(32.0%)	
Capital assets	(53 300)	-	(4 468)	8.4%	(10 573)	19.8%	(1 981)	-	(17 023)	-	(2 915)	42.4%	(32.0%)	
Net Cash from/(used) Investing Activities	(53 300)	-	(4 468)	8.4%	(10 573)	19.8%	(1 981)	-	(17 023)	-	(2 915)	42.4%	(32.0%)	
Cash Flow from Financing Activities														
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	
Payments	(9 662)	-	-	-	-	-	-	-	-	-	-	-	-	
Repayment of borrowing	(9 662)	-	-	-	-	-	-	-	-	-	-	-	-	
Net Cash from/(used) Financing Activities	(9 662)	-	-	-	-	-	-	-	-	-	-	-	-	
Net Increase/(Decrease) in cash held	2 321	22 952	44 725	1 927.3%	3 830	165.1%	22 040	96.0%	70 595	307.6%	14 817	(1 345.3%)	48.7%	
Cash/cash equivalents at the year begin:	2 157	2 157	28 608	1 326.3%	73 333	3 359.8%	77 163	3 577.3%	28 608	1 326.3%	56 705	49.8%	36.1%	
Cash/cash equivalents at the year end:	4 478	25 109	73 333	1 637.8%	77 163	1 723.3%	99 203	395.1%	99 203	395.1%	71 522	1 017.0%	38.7%	

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment - Council
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electric	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Account	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expens	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	56	100.0%	-	-	-	-	-	-	56	100.0%	-	-	-
Total By Income Source	56	100.0%	-	-	-	-	-	-	56	100.0%	-	-	-
Debtors Age Analysis By Customer Group													
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	56	100.0%	-	-	-	-	-	-	56	100.0%	-	-	-
Total By Customer Group	56	100.0%	-	-	-	-	-	-	56	100.0%	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		
	Amount	%									
Creditor Age Analysis											
Bulk Electricity	-	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 514	52.7%	554	11.6%	754	15.8%	947	19.9%	4 770	100.0%	
Auditor-General	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Total	2 514	52.7%	554	11.6%	754	15.8%	947	19.9%	4 770	100.0%	

Contact Details

Municipal Manager	H Mbatha	013 759 8525
Financial Manager	W Khumalo	013 759 8512

Source Local Government Database

1. All figures in this report are unaudited.